



COMCEC

**Standing Committee
for Economic and Commercial Cooperation
of the Organization of Islamic Cooperation (COMCEC)**

Enhancing Public Availability of Customs Information In the Islamic Countries



**COMCEC COORDINATION OFFICE
February 2019**



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List of Acronyms and Abbreviations

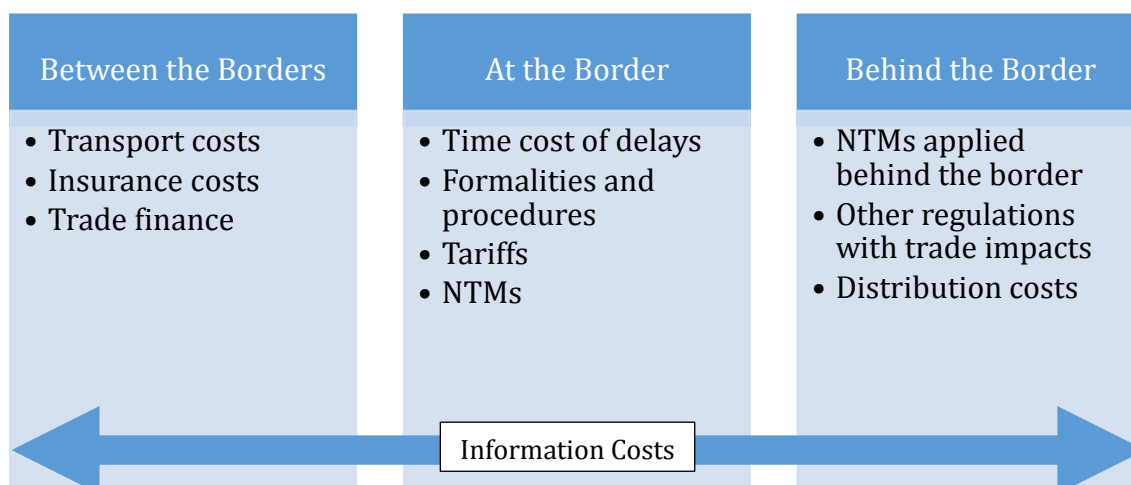
Acronym	Definition
ASEAN	Association of Southeast Asian Nations
FTA	Free Trade Agreement
GDP	Gross Domestic Product
GNI	Gross National Income
GVC	Global Value Chain
NTFC	National Trade Facilitation Committee
NTM	Non-Tariff Measure
OECD	Organization for Economic Cooperation and Development
OIC	Organization for Islamic Cooperation
PPP	Purchasing Power Parity
RKC	Revised Kyoto Convention
RTA	Regional Trade Agreement
SPS	Sanitary and Phyto-Sanitary
TIP	Trade Information Portal
TBT	Technical Barriers to Trade
TFA	Trade Facilitation Agreement
TFIs	Trade Facilitation Indicators
UN	United Nations
UNGS	United Nations Global Survey on Trade Facilitation and Paperless Trade
WCO	World Customs Organization
WTO	World Trade Organization

EXECUTIVE SUMMARY

With the entry into force of the WTO Trade Facilitation Agreement (TFA) on February 22nd, 2017, developing countries are more interested than ever in the full range of policy measures that can reduce trade costs. In a competitive global environment where countries are eager to attract trade and investment through Global Value Chains (GVCs), trade facilitation looms large as an important part of the trade policy agenda.

In its broadest sense, trade facilitation is about reducing what economists refer to as “trade costs”. That term refers to the full set of factors that drive a wedge between the producer price in the exporting country and the consumer price in the importing country. As the figure below shows, trade costs can arise at different points in the value chain. Most research has focused on explicit policy measures that increase trade costs, such as transport, time costs, and non-tariff measures. But another potential source of trade costs is information costs: the fact that an exporter must expend economic resources to understand the procedures that must be complied with in order to enter a foreign market. Historically, foreign market entry has required advice from local lawyers and trade professionals on issues as varied as customs formalities and product standards. Even where information is publicly available, if it is not up to date and complete, then exporters still need to engage additional costs before they can safely engage in international trade transactions. The figure below shows the role of information costs in relation to other sources of trade costs conceptually: information availability underlies many of the other factors that contribute to high trade costs, and as such shows the potential for reducing trade costs in a broad-based way by ensuring that high quality, complete, and up to date information is publicly available.

Figure: Conceptual breakdown of international trade costs.



Source: Author.

The purpose of this report is to better understand the extent of public information availability in OIC countries, from the perspective of trade costs, and in particular to learn about ways in which countries have successfully reduced those costs by promoting public information availability. The starting point for the analysis is the TFA, specifically the first four articles that deal with different aspects of information availability.

Based on a rigorous review of the available data, the report finds that although higher income countries tend to perform better in terms of public information availability related to Customs and trade, there are also important instances of low and middle income countries that have taken important steps forward. Indeed, the fastest relative rate of improvement in this area is in low income countries in terms of World Bank income groups, and in Sub-Saharan Africa in terms of geographical regions. There is widespread evidence of performance improvements on a broad basis, despite differences in outcomes according to the data source used.

With the OIC, the data reveal a considerable degree of heterogeneity both across the three regional groups, but also across countries within each group. There are instances of strong performers within the Organization relative to the global best practice frontier, such as Malaysia, the UAE, and Morocco. But numerous other countries show a considerable distance between their current level of performance and international best practice, which is proxied throughout the report by Singapore, an acknowledged leader in trade facilitation and logistics.

Building on the data review, the report presents two types of case studies. First, Singapore, Malaysia, the UAE, and Mexico are studied using desk research. The studies show that each of these countries is a strong performer in terms of the public availability of Customs and trade information, and that there are some commonalities among them that are retained in the report's findings. Use of information and communication technologies (ICTs), and integration of trade information portals with virtual Single Windows, are common approaches to reducing the informational costs associated with international trade transactions.

The second type of case study is based on field visits. The countries visited were Senegal (African Group), Morocco (Arab Group), and Bangladesh (Asian Group). These countries have different income levels and economic structures, as do the desk review case studies, but they show that even in a low or middle income environment, it is possible to take important strides forward on the public availability of information, in particular by using ICTs. Morocco in particular stands out as a high performer in this area within the OIC, as it has successfully brought together the trade community—including the private and public sectors—to support an integrated Single Window with comprehensive trade information and procedures available, as well as a TIP under development that will work closely with existing resources. Although technical assistance from outside agencies like the World Bank and the regional development banks has been important in putting these structures in place in the case study countries, there is now significant evidence that they are becoming sources of technical assistance themselves, in an excellent example of South-South cooperation and information exchange.

The case studies show that although performance is variable among OIC member countries, there is a rich body of successful experience in reducing the informational costs associated with international trade transactions. There is scope to promote information exchange and experience sharing so that higher performance countries can help lower performance countries “leapfrog” intermediate stages that were part of the historical development of public information structures, and move more rapidly towards to the global best practice frontier.

Each case study contains a summary of lessons learned, from the perspective of the county itself, but also with the intention of informing the broader OIC membership. However, the report's recommendations, presented for the consideration of member countries, are broader in nature. They attempt to bring together the various experiences and provide guidance for countries at all levels of advancement in terms of the promotion of public availability of Customs and trade information.

Against this background, the report makes the following recommendations for the consideration of OIC member countries:

1. **Generalized Commitment to Transparency:** It is difficult to move forward on the public availability of Customs and trade-related information in an environment where other government processes are only minimally transparent. Rather, successful examples show that reducing informational trade costs typically goes hand in hand with a broader commitment to transparent, participative governance. The form this takes will of course vary from country to country, but the greater a government's proven commitment to transparency, the more likely it is that the whole trade community will become positively involved in the process of managing public information availability.
2. **Ensuring Close Cooperation of Key National Partners:** Improving public information availability requires that a range of border agencies, as well as other regulatory bodies and public sector organizations, exchange information freely and cooperate towards a common end. Ensuring such cooperation is often not easy, but can be justified by reference to the trade benefits that are likely to result.
3. **Involvement of the Trade Community:** The trade community consists of a wide range of stakeholders, from producers and consumers, to shippers, freight forwarders, and even financial institutions involved in trade finance, as well as Customs and other border agencies. An important first step is creating a forum in which the whole community can exchange views, and identify priority areas for action. An NTFC can perform this role, but the nature and composition of that body will necessarily vary from one country to another. In general, it is better to cast the net wide to ensure that all stakeholders can feel a sense of ownership of reforms.
4. **Use of Information Technology:** Low and middle income countries have the opportunity to "leapfrog" the traditional Single Window framework by opting for a virtual Single Window. From an informational point of view, this approach results in an online portal where all rules and regulations can easily be accessed, forms can be downloaded and filled in, and necessary paperwork can be filed electronically, as well as fees paid. Some level of digital infrastructure is required before such a system can become reality, both in terms of user access to ICTs, but also the necessary legal framework covering use of electronic documents and digital signatures. Nonetheless, technical assistance from international organizations, as well as a considerable body of knowledge that can be used in South-South experience sharing, suggests that this approach may be within the reach of a considerable number of countries.
5. **Ambition in TFA Notifications:** Improving trade facilitation, including through enhancing the public availability of Customs and trade-related information, is part of a newly competitive environment for attracting trade and investment. Joining Global Value Chains (GVCs) and leveraging them for development outcomes requires that trade costs be as low as possible. As such, OIC member countries should be ambitious in notifying their TFA obligations. Concretely, that means they should put as much as possible of the agreement in Category A. Category B notifications should preferably involve relatively short time limits for implementation. Category C notifications should be used sparingly, and should identify with precision the technical assistance and capacity building that are required. Of course, for those countries that are not members of the WTO, they are not legally subject to the TFA's requirements. But it is nonetheless part of their trading environment, as neighbors and other partner countries will soon upgrade progress. The TFA therefore still provides a useful benchmark, in tandem with other relevant instruments, for countries that are not WTO members.

6. **Going Beyond the TFA:** The case studies show that many countries—and not just developed ones, but also some middle income countries—have already moved well beyond the TFA in terms of making trade-related information publicly available. The TFA should be seen as a basic benchmark, not an objective. Developing countries looking to attract trade and investment, particularly through GVCs, should try to go beyond the TFA to incorporate cutting edge technologies and strong commitments to transparency and the rule of law in trade governance.
7. **South-South Technical Assistance:** Not all world leaders in public availability of trade information are developed or high income countries. Some middle income countries are also very strong performers, such as Morocco and Malaysia, and even Senegal. There is considerable scope for a diverse organization like the OIC to promote South-South knowledge exchange in this area, with the aim of developing relatively low cost but efficient systems to disseminate information and reduce informational trade costs in the developing world.
8. **Synergies between Single Windows and Trade Information Portals:** In the post-TFA environment, many developing countries will be looking to work simultaneously on Single Windows—preferably virtual—and TIPs. There is a strong argument for combining these efforts to produce a single online interface that combines the transaction processing power of a Single Window with a comprehensive repository of trade-related laws, regulations, rules, procedures, and documents, as is commonly associated with a TIP. The synergy between PortNet and TradeSense in Morocco is an example of this process in action in a middle income country. As a second best, piecemeal online sources can link to other relevant material, so that navigation is simplified for the trade community.

Based on the field visit case studies, it is possible to formulate the following roadmap for upgrading performance in the three regional groups, based on what was observed in the three countries studied:

African Group

9. Work with international organizations like the World Bank and the major aid agencies to expand existing technical and financial assistance in the framework of TFA implementation to improve existing structures for disseminating information.
10. Work to move from the use of printed materials to disseminate information to the use of information technology solutions.
11. Complete the development of NTFCs and engage in dialogue with the private sector to identify the priorities for public information availability.
12. Work within NTFCs to develop TIPs and other online resources, including electronic Single Windows, that provide access to the rules and regulations governing trade procedures, key documents and forms, and applied tariff rates.
13. Use TIPs and electronic Single Windows to facilitate online trade procedures in so far as possible, including for inquiries related to trade procedures, as well as fees and duties, and for advance rulings.
14. Within the above framework, develop a realistic level of ambition for TFA implementation over the medium term, emphasizing Category A and B notifications, with a minimum of material in Category C.
15. Develop institutional and governance structures so that more advanced aspects like advance rulings and appeal procedures can be implemented in greater breadth and depth over time.

Arab Group

16. Within NTFCs, involve the whole trade community in efforts improve public information availability
17. Mobilize the private sector and fully involve them in developing cost effective solutions for information availability. The scope of this commitment should be broad, including traders and import/export professionals to financial services providers.
18. Within the above framework, make full use of ICTs to offer high quality solutions for reducing informational trade costs. A key development is provision of an integrated TIP and Single Window system.
19. Ensure that online solutions provide access to trade-related rules and regulations, as well as applied fees and duties, and key documents and forms. Ideally, the information portal should be integrated with an electronic Single Window to provide for online submission of trade-related documentation, processing of financial transactions, and inquiries related to trade as well as requests for advance rulings.
20. Leverage trade agreements to promote increased transparency and technology upgrading in terms of information availability and automation of border procedures.
21. Treat the TFA as a minimum benchmark for trade facilitation performance, and focus on moving closer to global best practice. Key areas for improvement include appeal procedures and advance rulings, as well as in some cases the user friendliness and completeness of online resources.

Asian Group

22. Develop the legal infrastructure required to ensure that all border agencies and supporting structures are obliged to make coordinated efforts to implement an effective information system.
23. Within the framework of TFA implementation, work with international agencies like the World Bank as well as major donors, to leverage international technical assistance and financial resources to support the use of technology in supporting information dissemination.
24. Work to develop an integrated TIP and Single Window system. Online information availability should cover trade-related rules and regulations, applied rates of fees and duties, and key documents and forms. Integration of the information portal with transaction processing capabilities should be pursued, as should the use of online inquiry points, and the use of online forms for submitting requests for advance rulings.
25. Use the development of an integrated TIP and Single Window environment to ensure coordination among border agencies and supporting structures to increase the reliability of the available information.
26. Demonstrate ambition in scheduling TFA commitments, moving obligations in so far as possible into Category A or B, and avoiding the deferral of obligations through Category C.

INTRODUCTION

Anderson and Van Wincoop¹ show that “trade costs”, as economists commonly use the term, encompass the full range of factors, both natural and human in origin, that drive a wedge between the producer price in the exporting country, and the consumer price in the importing country. Analysts are familiar with many of these factors, like geographical distance, tariff barriers, non-tariff measures, and so forth. But the issue of transparency in trade policy—which combines policy predictability and simplification—is less studied, in part due to the difficulty of assembling reliable and informative data. Nonetheless, Helble et al. use a gravity model of trade to estimate that improving trade-related transparency could increase trade in the Asia-Pacific by around 7.5% over baseline.² This number is clearly significant from an economic point of view, but the aggregate nature of the analysis leaves open the question as to what sort of policy measures a government could in fact implement in order to realize those gains. Similarly, Lejarraga and Shepherd³ show that transparency provisions in regional trade agreements (RTAs) are associated with higher trade between the parties, around 15% over baseline in the typical case. The topic of this report, information availability, is clearly related to transparency: it cannot be said that trade processes are transparent if the rules governing them are not freely available for consultation, for example. More broadly, improving information availability is one way among many to improve the transparency of the trading environment, with a view to realizing the gains described previously.

Given the many and varied nature of trade costs, it is important to have a conceptual framework for understanding them. Figure 1 presents one such approach, focusing on where the trade costs occur in terms of a cross-border value chain. The most obvious sources of trade costs occur “between the borders”, for instance international freight and insurance charges, as well as trade finance. These trade costs are inherent in the nature of the transaction as having an international dimension. Also well known are trade costs that occur at the border of the importing country, such as the imposition of tariffs and some kinds of non-tariff measures NTMs. Following publication of the Doing Business “Trading Across Borders” data, attention has also focused on the time cost of delays at the border. For present purposes, however, a little studied accompaniment to these sources of trade costs is the idea of information costs. That is, for a firm in an exporting country, it is costly to obtain information on required rules and formalities in the importing country, which means there is a risk of shipments being rejected or delayed due to errors in documentation or certifications. These trade costs are the focus of this report: historically, it has been necessary to consult paper form regulations, or engage the services of specialized brokers who can take care of local paperwork requirements. But the movement towards placing more information in the public domain, including online, is reducing the incidence of these costs. The purpose of this report is to highlight successful ways in which countries in the OIC and outside it have confronted the issue of information-related trade costs, and worked to reduce them by putting Customs and trade-related information in the public domain.

Given that information is the central focus of this report, it is appropriate to define terms in more details. Customs information refers to rules and regulations, including duty rates, that govern

¹ Anderson, J., and E. van Wincoop. 2004. “Trade Costs.” *Journal of Economic Literature*, 42(3): 691-751.

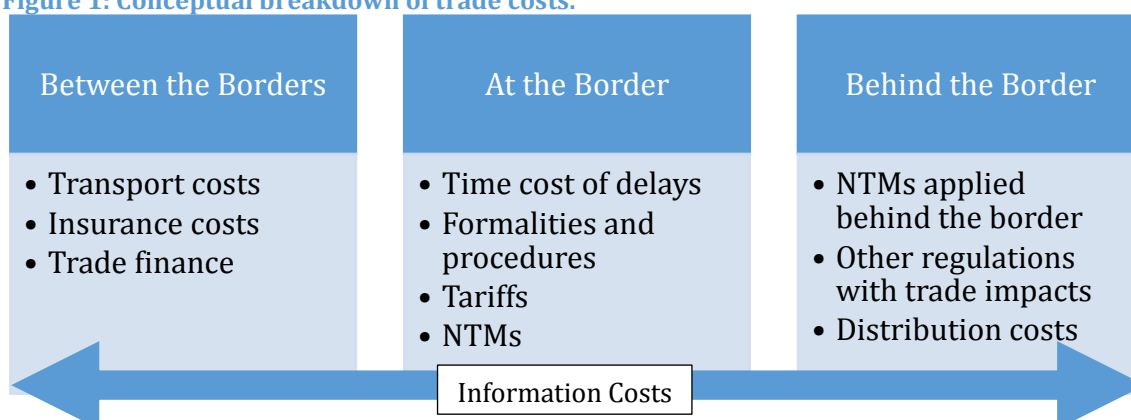
² Helble, M., B. Shepherd, and J. Wilson. 2009. “Transparency and Regional Integration in the Asia-Pacific.” *The World Economy*, 32(3): 479-508.

³ Lejarraga, I., and B. Shepherd. 2013. “Quantitative Evidence on Transparency in Regional Trade Agreements.” Trade Policy Paper No. 153, OECD.

interactions between the trade community and Customs. The broader concept of trade information includes all other types of trade-related information, such as special procedures for goods with health or technical requirements. References to customs and trade information cover both types of information, and include all aspects of information availability that are related to trade transactions.

The third type of trade costs identified in the figure occur behind the border. For instance, many countries allow firms to import goods that do not comply with particular product standards—food safety standards are a notable exception in that they are administered at the border—but there may be difficulties in legally putting non-compliant goods on the domestic market. Trade costs related to product adaptations necessary to meet local standards, or other regulatory measures, are said to occur behind the border, in the sense of inside the importing country. There are informational costs associated with these measures as well, but they are not the primary subject of the discussion in this report. The remit of Customs and trade-related information can cover SPS and TBT measures, which are types of product standards, but does not cover general regulatory measures that also need to be complied with. Moreover, SPS and TBT have their own transparency regimes in the applicable WTO Agreements, and are not dealt with explicitly by the Trade Facilitation Agreement (TFA), which is the core subject of this report. The analysis that follows therefore focuses on informational costs that occur, approximately speaking, at the border, but some reference is made where appropriate to behind the border informational costs as well.

Figure 1: Conceptual breakdown of trade costs.



Source: Author.

In assessing the importance of information costs, it is important to examine the special role they play for small and medium enterprises (SMEs). These businesses face substantial hurdles in accessing foreign markets, part of which is due to difficulties in accessing information. These burdens are relatively greater for SMEs than for larger firms, as they do not have the resources to invest in internal expertise in trade procedures, for example. As Hoekman and Shepherd show,⁴ trade facilitation does not only benefit large traders, it also holds special interest for SMEs.

⁴ Hoekman, B., and B. Shepherd. 2015. "Who Profits from Trade Facilitation Initiatives? Implications for African Countries." *Journal of African Trade*, 2(1-2): 51-70.

With the entry into force of the WTO Trade Facilitation Agreement (TFA) on February 22nd, 2017, the issue of transparency has gained new impetus. In particular, the first four articles of the TFA deal with different aspects of transparency, focusing on information availability. It is widely recognized in different fields of economics that accessing information can imply a transaction cost, which means that some actors do not fully investigate a situation and as a result, have to deal with an increased level of uncertainty. That is one factor that can increase trade costs, and reduce bilateral trade. The objective of the first four articles of the TFA is to reduce this source of trade costs by promoting a basic, shared structure for the types of information that are made public, and promoting technology solutions as a way both of realizing that goal, and doing so in a way that reduces access costs as far as possible.

While the TFA is important, it by no means covers the field in terms of information availability. The focus of the TFA is largely on customs, but information costs also arise in many other trade related areas, not only other border procedures, like SPS and TBT measures, but also deeper regulatory measures that affect the ability of firms to move goods across borders. Countries that intend to be ambitious in this area therefore need to take the TFA as a basic benchmark for reform, not an end point. There is a strong case for going beyond the TFA, and making the trading environment in a broad sense as transparent as possible.

Against this background, all countries are interested to know how they perform in comparative perspective in terms of trade and customs information availability. This process can help identify potentially simple interventions that could help improve the situation on the ground. OIC countries are no exception to this general trend. This report is intended to support discussions within the OIC whereby experience sharing can help promote a shared approach to improving the availability of customs and trade-related information.

To give an idea of the extent to which improved information availability can affect bilateral trade flows, it is possible to adapt the structural gravity model of Kumar and Shepherd.⁵ Those authors adapt a standard approach due to Anderson et al.⁶ to look at the impact of implementing the TFA. By limiting consideration to data on the first four articles of the TFA, which deal with information availability, it is possible to obtain a simple estimate of the extent to which a movement to full implementation of those articles could help boost global trade. Data requirements mean that only 53 countries can be included in the model, but they include all of the world's main trading economies, so results are meaningful for excluded countries as well.

Taking results from this model shows that full implementation of the first four articles of the TFA could boost global trade by just over 13%. Results of this modeling exercise for OIC member countries, expressed in terms of percentage changes in exports, imports, and real output (real GDP in gross shipments terms in goods sectors only) are in Annex 2. Given that information costs associated with trade have received relatively little attention from academics, this finding is important: the number is clearly of major quantitative significance. Moreover, many of the interventions required to improve public information availability are relatively low cost, as will be seen later, which means that the benefit-cost ratio of reform is very strongly positive.

⁵ Kumar, U., and B. Shepherd. Forthcoming. "Implementing the WTO Trade Facilitation Agreement: From Global Impacts to Value Chains." Working Paper, Asian Development Bank.

⁶ Anderson, J., M. Larch, and Y. Yotov. 2018. "GEPPML: General Equilibrium Analysis with PPML." *The World Economy*, 41(10): 2750-2782.

Box: The Structural Gravity Model

The gravity model is one of the most widely used and reliable methods in empirical economics. Having first gained popularity in the 1960s due to its intuitive appeal—larger countries trade more, and more distant countries trade less, by analogy with Newtonian gravity—it has subsequently come to be seen as a logical output of many different theoretical models of trade. Recently, Anderson et al.⁷ have shown that a correctly estimated gravity model can provide a useful simulation platform to look at the global impacts of trade policy changes. Importantly, the model set up in this way takes full account of general equilibrium effects, in the sense that the impact of a change in one country's policy on its exports to another country depends on what all other countries in the system do at the same time, because it is relative prices that matter for the determination of bilateral trade flows.

Kumar and Shepherd⁸ use this approach to provide a rigorous ex ante impact assessment of the TFA. They focus on developing countries, but include all countries for which data are available in their model. Although identifying a causal effect is difficult due to a lack of data over multiple years, it is possible to put some bounds on the likely effects, which suggest that implementation of the TFA could have a salutary effect on global trade growth.

The simulation reported above uses the same data and modeling framework that is set out in full in Kumar and Shepherd. The only change is that instead of using data on all TFA provisions, it focuses on just the first four articles. It is important to note that since high performance on the first four articles tends to be associated with high performance on other parts of the agreement, the number presented here is likely an upper bound on the true estimate. Nonetheless, without over-interpreting the result, it is clear that reducing information costs associated with trade has the potential to boost trade for all countries, including OIC member countries.

In addition to the trade gains that could arise from greater information availability, it is important to be conscious of other benefits as well. First, more trade means more revenue from trade taxes like tariffs, so government revenue would be positively affected by these kinds of measures. Second, improving information availability is often part of a broader process where government reduces the distance between itself and a country's citizens by acting with greater transparency, and according to the rule of law. As a result, trade information availability can be one part of a broader commitment to transparency in government, which in turn has benefits across the spectrum in terms of governance performance. Finally, improving information availability, along with other types of trade facilitation, can help reduce trade-related corruption by ensuring that commercial agents are aware of the correct procedures and regulatory charges, and reducing the incentive for "speed money" facilitation payments.⁹

Facilitating access to information is therefore an important part of the overall trade facilitation agenda, as embodied in the TFA. With that background in mind, this report seeks to provide an overview of performance in this area within the OIC, and to relate it to examples of global best practice. The objective is to identify areas of relative strength among OIC countries, so that experience sharing and technical assistance within the organization can help promote generalized upgrading and stronger performance. It is also important to be cognizant of areas

⁷ Anderson, J., M. Larch, and Y. Yotov. 2018. "GEPPML: General Equilibrium Analysis with PPML." *The World Economy*, 41(10): 2750-2782.

⁸ Kumar, U., and B. Shepherd. Forthcoming. "Implementing the WTO Trade Facilitation Agreement: From Global Impacts to Value Chains." Working Paper, Asian Development Bank.

⁹ Shepherd, B. 2010. "Speed Money: Time, Corruption, and Trade." Working Paper DTC-2010-1, Developing Trade Consultants.

where improvement is necessary to meet global best practice, and the report attempts to identify reforms moving in that direction by studying countries that are at or close to the global best practice frontier in this area.

The scope for this report is wide. Although there is a focus on the first four articles of the TFA, given their current salience, the report attempts to address customs and trade information availability in the broad sense, covering customs documentation and formalities, but also applicable rules and regulations, and procedures that assist in maintaining trade policy transparency, such as appeal and review procedures, and advance rulings.

From a methodological standpoint, the report uses a mixed methods approach. First, it uses descriptive statistics to analyze quantitative data on public information availability, as defined above, from the OECD and the UN. However, these indicators are necessarily quite coarse, and so need to be supplemented by qualitative case studies of non-OIC and OIC countries. While the case studies also make reference to data, they are primarily qualitative in approach, based in some cases on field work and interviews with key stakeholders.

Section 1 of the report sets out the conceptual framework and methodology. It discusses the data used, and the approach taken for the interviews and case studies, both those conducted by desk research and those based on field visits.

Section 2 then moves to a consideration of global trends and good practice, focusing on a review of the data. The data are analyzed by geographical region and income group, to highlight differences in performance between groups, but also within groups.

The following section then focuses on OIC countries only. It analyzes the same data as in Section 2, but from the point of view of the three OIC regional groups, and of the individual countries within those groups. As such, it is the first stage in assessing points of strong and weak performance within the membership.

The case studies are in Section 4. The section first presents the case studies conducted by desk reviews, then moves to the field visit case studies. The latter are necessarily more detailed, given the enhanced scope offered by field visits for learning about the various systems in place. The rationale for choosing the case study countries is set out in this section, and makes clear their diversity in terms of geography, trade integration, and per capita income level.

Finally, Section 5 concludes the study with a series of findings and discussion points for the COMCEC Trade Working Group. Recommendations are presented for consideration, not in a prescriptive sense, but in a spirit of learning from best practice within the organization and facilitating its dissemination throughout the membership so that all can share in the benefits that increased information availability—and resultant decreased trade costs—can bring.

1. CONCEPTUAL FRAMEWORK AND METHODOLOGY

This section describes the conceptual framework and methodology for the report. It first addresses the use of data, looking at the key databases that are available on public availability of Customs and trade information. It then moves to the methodologies applied for analyzing the data, moving from descriptive statistics to an econometric model relating these data to bilateral trade flows. Finally, there is a discussion of the methodology adopted for the country case studies in Section 4.

The rationale for the public availability of information was set out in the Introduction, but is repeated here for easy reference. Trade costs tend to reduce bilateral trade by introducing frictions that drive a wedge between producer and consumer prices. If information is not freely available, then there is a cost to traders in obtaining information, which applies over and above any relevant compliance costs. In other words, the lack of easy access to information can itself constitute a source of trade costs. As noted above, quantitative simulation evidence based on a standard gravity model of global trade suggests that full implementation of the first four articles of the TFA, which focus on public availability of trade-related information, could boost global trade by just over 13%. This estimate represents the only published incidence of an economic impact assessment of increased public information availability in the context of the current trade facilitation climate. There is only a very small literature that deals at all with information availability in trade, typified by Helble et al.¹⁰ While the thrust of that literature is to show that information costs indeed affect the trading system, it was written prior to the TFA taking its present form, and so does not have the concrete impact evaluation sense of the quantitative information presented in the Introduction. The applied international trade literature has not yet dealt adequately with the issue of information costs, in large part due to lack of comprehensive data.

From an economic point of view, producers and consumers are the primary beneficiaries of measures that reduce frictions like information costs. The reason is that information costs represent a pure use of economic resources. When information is freely available, those resources can be used elsewhere in the economy. Information costs are therefore a type of frictional barrier, as that term is used on the literature on non-tariff measures.¹¹ Based on the standard analysis of removing frictional barriers to international trade, the benefits primarily accrue to the private sector, specifically consumers through lower prices and increased consumption possibilities, and producers through higher output. Intuitively, it is likely that small businesses have the most to gain from improved trade facilitation, including in the area of information availability. Large firms can employ specialized freight forwarders who are experts in trade procedures, but small firms cannot: they face the costs of information search directly, and in some cases may be unable to overcome it, which means that they cannot engage in trade. So reducing information-related trade costs is one way of helping small businesses engage more fully with the trading system. Quantitative research shows that small businesses stand to gain

¹⁰ Helble, M., B. Shepherd, and J. Wilson. 2009. "Transparency and Regional Integration in the Asia Pacific." *The World Economy*, 32(3): 479-508.

¹¹ De Melo, J., and B. Shepherd. 2018. "The Economics of Non-Tariff Measures." In J. De Melo and A. Nicita (eds). *Non-Tariff Measures: Economic Assessment and Policy Options for Development*. Geneva: UNCTAD.

from trade facilitation in general,¹² and there is suggestive evidence that they may face higher trade costs, in part due to information and search costs, than larger firms.¹³

A secondary benefit is for governments: increased trade across borders tends to have a positive effect on government revenue, given that governments collect taxes (tariffs) that are directly related to the value of imports. Additional benefits include improvements in governance, as public availability of information can help ensure that private parties are more aware of their legal rights and responsibilities, which in turn can help reduce the incidence of governance-related costs on the economy, in particular by making it harder for certain officials to require unofficial payments concomitantly with transacting standard business.

1.1. Data Sources and Scope of Analysis

Since negotiations on the WTO TFA began, there has been renewed impetus among international organizations to produce accurate measurements of the extent to which countries implement the agreement's provisions. These efforts also, in some cases, incorporate aspects of information availability, as well as broader trade facilitation, that go beyond the TFA to include what could be termed "TFA+" requirements, including paperless trade for example. The purpose of this section is to review the major available sources in terms of their strengths, weaknesses, and inter-relationships, and to identify the data sources to be used here.

The first major source is the OECD Trade Facilitation Indicators (TFIs). Developed while the TFA was under negotiation, the TFIs are designed to capture the extent to which countries already comply with the TFA's core obligations, on a scale from zero (not implemented) to two (fully implemented). Data are collected at a fine level, based on individual questions that closely relate to the substance of the TFA's provisions, and results on these provisions are available through the OECD's mapping tool. However, OECD only releases quantitative data at a more aggregate level, corresponding to the main aggregates of TFA performance, namely:

- Information availability.
- Involvement of the trade community.
- Advance rulings.
- Appeal procedures.
- Fees and charges.
- Documents.
- Automation.
- Procedures.
- Internal border agency cooperation.
- External border agency cooperation.
- Governance and impartiality.

Of these, it is primarily the first four that are of interest for the present report. The OECD data are used to show the component indicators that make up each aggregate. First, information

¹² Hoekman, B., and B. Shepherd. 2015. "Who Benefits from Trade Facilitation Initiatives? Implications for African Countries." *Journal of African Trade*, 2(1-2): 51-70.

¹³ Lendle, A., M. Olarreaga, S. Schropp, and P.-L. Vezina. 2016. "There Goes Gravity: eBay and the Death of Distance." *The Economic Journal*, 126(591): 406-441.

availability is measured by 21 indicators, which are repeated here by way of clearly stating the scope of public information availability as understood in the international trade community: Customs website, online feedback, rate of duties, enquiry points, enquiry points operating hours, enquiry points timeliness, import/export procedures, accessible documentation, advance publication, advance publication – time, agreements publication, appeal procedures information, Customs classification examples, advance rulings information, breaches formalities, applicable legislation, judicial decisions, professional users site, user manuals, website user friendliness, and policymaking transparency. Involvement of the trade community is indicated by eight indicators: public consultations, notice-and-comment procedures, consultations guidelines, targeted stakeholders, consultations frequency, drafts publication, public comments, and policy objectives communication. Advance rulings has nine indicators which cover dimensions of advance rulings including: tariffs, origin, total, validity, issuance time, publication, within issuance time, and information. Finally, the appeals aggregate covers thirteen indicators: procedural rules, judicial appeals, lodging time, delays avoidance, information motives, introduced by Customs, introduced by traders, number of administrative appeals, number of judicial appeals, time limits, legal framework efficiency, and judicial independence. The aggregate OECD TFIs are based on indicator scores on each of these dimensions, but that disaggregated data at the level of individual data points are not made available by the organization: only aggregate results by pillar are available in quantitative form. Data are available for 2012, 2015, and 2017, with substantially the same points covered in the two rounds. As of 2017, the TFIs covered 163 countries, including numerous OIC member countries.

The OECD indicators capture the different dimensions of trade information availability and dissemination. But countries use different tools in order to achieve the aim of putting this information, or some subset of it, into the public domain. Historically, and it is still the case in some countries, the main tool was publication in official journals and registers, i.e. hard copies. Naturally, over recent decades the emphasis has shifted towards the use of information technology solutions in order to make the same information available at lower cost. Many countries use a Trade Information Portal (TIP) as a one-stop online resource that provides trade-related information. In addition, many countries combine the information availability aspect of a TIP with the ability to process transactions, typically through an electronic single window framework. As will be shown throughout the report, best practice at the global frontier, as typified by Singapore, is to make maximum use of information technology to disseminate all types of trade-related information, from regulations and tariff schedules, to official forms and documents, and to combine this information with the ability to process enquiries and transactions electronically.

The OECD TFIs were designed during the period when the TFA was being negotiated. The TFA now represents an agreed baseline in international trade law for the public availability of trade-related information. Many countries have moved beyond that baseline, and that is captured in some of the data points, as well as the data discussed below. But the TFA is now the crucial international legal document regulating public availability of trade-related information. This point is revisited in more detail in Section 2.1, which addresses both the TFA and legal instruments from other sources by way of describing the international legal basis for public information availability in the trading system.

A second data initiative of interest, which also helps explain the scope and content of public information availability, is the UN Global Survey (UNGS). The UNGS targets a wide range of countries in all regions of the world, using a survey based methodology to elicit responses on the availability of particular trade facilitation systems in each country, including in the area of information availability. Concretely, the UNGS has four indicators that are of particular interest here: existence of a National Trade Facilitation Committee (NTFC), publication of export/import regulations online, stakeholders' consultations on new draft regulations prior to finalization, advance publication/notification of new regulations prior to implementation. Each indicator is coded as either fully implemented (3), partially implemented (2), pilot stage (1), or not implemented (0).

Of course, many other datasets also deal with trade facilitation. Examples include the World Bank's Doing Business and Logistics Performance Index datasets. However, the former does not include any information at all on information availability. While the latter includes some data on customs procedures in its "domestic" section, the detail of that information has been cut back in recent editions, so comparisons year-on-year are difficult. The level of detail of the OECD and UNGS data is far superior in this area, as it is what they are specifically designed to measure. They therefore constitute the principle data sources for this report.

An additional data source for this report is an ad hoc survey of OIC member countries registered to the COMCEC Trade Working Group. The survey covers the areas of specific interest for this report. It was directed to delegates to the Group, as well as to other potential sources in member countries where they could be identified. The survey was kept open from October 19th through November 2nd, and was conducted online. Respondents were asked to give information on the existence of particular dimensions of public information availability in their countries. Given that the remit for the survey was only to address OIC member states, results cannot be compared with other countries. Also, while the survey was answered in good faith and using the best information available, it has not, for reasons of time and resources, been subject to the same degree of cross-checking as the UNGS and TFIs. It is therefore suggested that the TFIs and the UNGS should be the main data sources for this report, but that the COMCEC survey should be used to provide additional, more detailed information where relevant. It is addressed particularly in Section 3.

The data sources reviewed in this section are regarded as authoritative in the international trade community. Their treatment of public information available closely mirrors the provisions of the first four articles of the TFA, which represent the relevant legal benchmark for WTO members. But they also go beyond those articles, to look at a broader information set, i.e. the full set of regulations that affect trade, including procedures and forms. In addition, they also look at the methods used to make certain information publicly available, and in particular the role of information technology. Historically, public information availability relied on printing hard copies of government registers, as well as legal documents. Now the cost of producing and obtaining such information can be greatly reduced by making it available online. Many countries indeed take this approach, and it is captured in some of the data referred to in this section. It is an issue that is returned to in the context of the case studies in Section 4.

In light of the breadth of the issues discussed above, many countries, supported by the World Bank, have opted to adopt a comprehensive solution to information-related trade costs. That

solution typically takes the form of a Trade Information Portal (TIP). The TIP is designed as a unique entry point to the full universe of trade-related information, from legal texts, forms, and descriptions of procedures, to selected data and statistics. In countries with a Single Window, it is often logical to bring the TIP together with the Single Window system, to put together a comprehensive IT-enabled solution for understanding trade procedures, obtaining all relevant information, and ensuring rapid processing of declarations and other legal documents. The Case Studies in Section 4 show different approaches to the use of a TIP. Typically, it is only developing countries, many with World Bank assistance, that formally refer to these entry points as TIPs. But there are examples of successful TIP-like interventions in high income economies as well, in particular Singapore. By centralizing information, a TIP both reduces information costs as far as possible, and also favors coordination among government agencies, as it requires them to collaborate on development of the TIP and resulting information exchange within the administration. Full details on particular TIPs are presented in the context of the country case studies.

1.2. Empirical Methodologies

The main methodology used for Sections 2 and 3 is narrative combined with descriptive statistics. Concretely, the report uses measures like the mean to track average performance by group, including over time where multiple data periods are available. The core of the report, however, is a set of case studies. Those are discussed separately in the next subsection.

In addition, the report has also used a structural gravity model to quantify the global trade benefits of improving public information availability; these results are referenced in the Introduction. The methodology for this analysis is set out in full in Kumar and Shepherd (Forthcoming), and is based on a gravity model in the style of Anderson et al. (2018) augmented to include a measure of public information availability from the TFIs. The model is estimated using current best practice, as set out in Kumar and Shepherd (Forthcoming). Due to data limitations, it is only impossible to include 53 countries, although they account for over 90% of world GDP and exports. Among those countries, only Turkey, Indonesia, Brunei, Morocco, Tunisia, Malaysia, and Saudi Arabia are OIC member states. Given that this is a non-representative sample of the organization's membership, it is not meaningful to split out results by members and non-members. However, Annex 2 presents results for OIC member states for which data are available. The approach taken in the Introduction is therefore to use the global results to motivate the importance of this discussion on public information availability, by demonstrating the economic gains that could result from moving forward in this area. The methodology is only described in outline here, but a detailed description is available in Kumar and Shepherd (Forthcoming).

1.3. Case Study Methodologies

Section 4 presents four literature-based case studies and three field-visit based case studies. Of the literature-based case studies, two are in OIC countries (Malaysia and the UAE), and two are in non-OIC countries (Singapore and Mexico). The rationale for choosing these countries is to give a mix of income levels and geographies, as well as to show countries that are working to improve, as well as those that are at or near the global best practice frontier. The methodology for these case studies is based on a review of the relevant literature. Given that there has been

little academic study on the benefits of increased information availability as it relates to trade and Customs, the case studies rely heavily on primary material.

For the three field visit based case studies, the report uses Bangladesh, Morocco, and Senegal. The countries were chosen based on the desirability of including one country from OIC regional group, as well as obtaining a mix of income levels, and, most importantly, different performance paradigms in the area under study, namely public information availability in trade and Customs. Bangladesh and Senegal are Least Developed Countries as defined by the United Nations, whereas Morocco is a middle income country. The case studies therefore also provide a variety of experiences in terms of country income levels. The approach to trade in the three countries is also quite different: Bangladesh has been highly dependent on selected export sectors, like garments, to power income growth and poverty reduction, and it is resolutely turned towards the world market, given persistent difficulties in accessing regional markets. Senegal, on the other hand, acts as a gateway to West Africa, and sees itself very much in the role of a regional hub. Even though it is an LDC, it has taken important steps forward on customs procedures and information availability. Finally, Morocco is a close regional partner of other Arab Group OIC countries, but also has a vital trade relationship with the European Union. As such, the three countries all see the value of increased trade integration, but their policies have different approaches and focal points, which lends a degree of comparability but also the ability to contrast in the case studies.

For the field visit countries, the lack of academic literature in this area means that there is heavy reliance on the opinions of experts, as gleaned from interviews during the field visits, as well as direct observation of relevant websites and other documentation. The report also makes reference to key data points from the TFIs and UNGS, whenever possible, and uses those sources to contextualize country performance relative to the best practice frontier globally.

2. GLOBAL TRENDS AND GOOD PRACTICES FROM NON-OIC DEVELOPING COUNTRIES

This section provides background for the main substance of the report by highlighting global trends and good practices from non-OIC developing countries. The term “developing countries” is interpreted broadly, namely those countries in the low and middle income groups as defined by the World Bank in 2018. This definition is admittedly broad, but it is appropriate against the context of the TFA, which is the newest piece of international law in this area, where country obligations are differentiated according to self-declared developing status, which is even broader. This broad approach is appropriate to set the scene for an analysis of the OIC countries, which constitute a diverse group in terms of income levels. In addition, the analysis in this section uses Singapore as a benchmark of global best practice. That country has consistently placed at or near the top of global trade facilitation rankings, such as the World Bank’s Logistics Performance Index. Singapore is “developing” for WTO purposes, even though it does not typically make use of developing country flexibilities, so this feature increases the relevance of using it as a benchmark of best practice in this section.

A difficulty in undertaking this analysis is that data on public availability of customs and trade information are only recently available in a systematic way. It is therefore not possible to systematically address long term trends. Instead, the section focuses on the presentation of basic data to give an impression of current performance around the world, then considers differences between recent data points to give evidence of a trend, albeit a short-term one. It is important to stress that any trend uncovered in this way is largely prior to the TFA becoming binding, so there is a good case to expect performance to pick up on a broad based in the coming years.

To facilitate comparisons, and in the interests of providing a global view, the data are presented in aggregate form focusing on World Bank regions and income groups. Presenting average data across all countries is no informative, as there is considerable variation in practice. Similarly, presenting individual country data only would overload the reader and make it impossible to draw out general tendencies in the underlying information. The best compromise is therefore to use widely known and accepted groups. At this stage, no distinction is made between OIC member countries and other countries, in the interests of providing a global comparison. Section 3 moves to a detailed consideration of the performance of OIC member countries in particular.

2.1. Policy Setting: Global Frameworks for Trade Information Availability

Before moving to a consideration of the data, it is important to be clear about what the global policy regime for public availability of trade and customs information actually requires. The centerpiece of that regime is now the TFA, but there are also other international instruments and measures that are of relevance. It is important to discuss the key provisions of these instruments before moving on to look at ways in which compliance with them has been assessed quantitatively.

WTO Trade Facilitation Agreement

As previously noted, the key agreement in this area is now the WTO TFA. Although there is a Uruguay Round Agreement, now part of the WTO, that touches on customs, it deals with issues of valuation only, not border procedures or information. Information is dealt with more directly

in Article X of the GATT, which provides for publication of some trade-related information, focusing on measures that directly affect duties levies. In the TFA, public availability of information is primarily dealt with in the first four articles of the Agreement. Table 1 sets out a summary of the relevant provisions. As is clear from the table, the TFA sets out a general transparency regime that mirrors what is already found in domestic laws in many countries, as well as in other international instruments. Provisions on publication, including online, are not onerous to comply with, except in countries where administrative capacity is very weak and technical resources are limited, which makes compiling the necessary information quite burdensome. But this situation is quite limited on the ground, as trade-related agencies tend to be among the higher capacity agencies in any government, and so are typically quite well equipped to deal with these requirements. Some other provisions go further, such as the requirement to allow for advance rulings, as well as administrative and judicial review. Many countries already have these measures in place to varying degrees, but in the developing world, there is generally more need to adapt institutions and rules in place on the ground to deal with these requirements than with publication, even online.

Table 1: Key TFA provisions on public availability of customs and trade-related information.

Article	Content
1.1.1	Publication of: <ul style="list-style-type: none"> • Procedures for importation, exportation, and transit, and required forms and documents. • Applied rates of duties and taxes imposed in connection with importation or exportation. • Fees and charges in connection with importation, exportation, or transit. • Rules for customs valuation or classification. • Laws, regulations, and administrative rulings relating to rules of origin. • Import, export, or transit restrictions or prohibitions. • Penalty provisions for breaches of import, export, or transit formalities. • Procedures for review or appeal. • Agreements with other countries relating to importation, exportation, or transit. • Procedures relating to the administration of tariff quotas.
1.2.1	Make available and keep updated through the internet: <ul style="list-style-type: none"> • Description of importation, exportation, and transit procedures, including procedures for appeal and review. • Forms and documents required for exportation, importation, and transit. • Contact information for enquiry points.
1.2.2	Where possible, make the information under 2.1 available in an official WTO language.
1.2.3	Encouragement to make additional information available through the internet, including the information referred to in 1.1.
1.3	Establish enquiry points to answer reasonable queries from interested parties on the matters in 1.1, and to provide required forms and documents under 1.1. Enquiry

	points to respond within a reasonable time. Payment of a reasonable fee permitted. Can be done on a regional basis for countries in customs unions.
1.4	Notify WTO of publication places, websites, and contact details of enquiry points.
2.1.1	Provide interested parties the opportunity to comment on proposed laws affecting movement, release, and clearance of goods, including goods in transit.
2.1.2	Make information available on new laws related to the movement, release, and clearance of goods prior to entry into force.
2.2	Provide for consultations between border agencies and the trade community.
3.1	Issue binding advance rulings on tariff classification and origin in a reasonable, time-bound manner, as well as reviews.
4	Must have procedures for administrative appeal or review of customs decisions, and/or judicial review.

Source: WTO website, author's summary.

Following concerns among developing countries that the TFA would impose onerous new requirements on them that could potentially be the subject of WTO dispute settlement proceedings, the architecture of the TFA contains unique flexibilities as part of its approach to special and differential treatment. Developing countries—which is a very wide group in the WTO—can notify each provision of the agreement under either Category A, Category B, or Category C. Category A obligations enter into force for the member immediately upon entry into force of the agreement (one year later for LDCs). Category B obligations, by contrast, include a transition period set out by each member. Finally, Category C obligations do not come into force until a transition period has ended, and technical or capacity building assistance has been forthcoming. The decision as to which articles to put into which category is exclusively a matter for each developing country WTO member individually, which creates great flexibility. Having said that, trade facilitation performance is an important determinant of a country's ability to attract trade and investment flows, so there is an incentive for countries to be ambitious in their notifications.

The TFA entered into force on February 22nd, 2017, after the required number of ratifications by WTO members was attained. As of December 2018, 140 of the WTO's 164 members have ratified the agreement, which indicates that it has very widespread acceptance. (See Annex 3 for a list of OIC countries that have ratified the Agreement.) According to the WTO Secretariat, as of November 2018, 60.4% of the TFA's commitments have already been implemented, based on full implementation of the whole agreement by developed countries upon entry into force, and implementation by developing countries of their Category A commitments at the same point in time. A further 8.6% of the agreement's commitments will be implemented between December 2018 and February 2038, based on Category B notifications. An additional 11.9% of commitments will be implemented between December 2018 and February 2032 upon receipt of external assistance, based on Category C notifications. A further 19% of commitments have not yet been scheduled for implementation. Based on this review of the evidence, it is clear that developing countries have been relatively ambitious in their scheduling of TFA commitments, particularly in Category A. This ambition reflects both the competitive dynamic above, as well as the fact that the TFA is now the baseline for trade facilitation performance: the best

performing countries globally reached this level of performance some time ago, in general, and are now moving even further forward.

The TFA's information availability provisions are the culmination of a long process of improving trade-related transparency through the GATT, and now the WTO. It started with GATT Article X, mentioned above, then received further impetus in the Uruguay Round where the SPS and TBT Agreements, as well as other agreements, imposed notification requirements on members taking new or amended measures in certain areas. Parallel developments are evidence in regional trade agreements: see Lejarraga and Shepherd (2013).

WCO Instruments

The WCO has also dealt with public availability of certain trade-related information in some of its international instruments. However, given the purview of the organization, the scope is necessarily narrower than what is in the TFA, namely customs information, not trade-related information in general.

The Revised Kyoto Convention (RKC) in Chapter 9 article 9.1 provides for the publication of customs information, and in article 9.2 for publication of new or amended rules prior to their entry into force. Article 9.3 promotes the use of information technology to achieve these ends.

Although the RKC is the WCO's most high profile instrument, there are other decisions and recommendations that are relevant. For instance, the Revised Arusha Declaration in paragraph 3 emphasizes the importance of certainty and predictability in customs, and promotes the publication of such information. The WCO has also developed Transparency and Predictability Guidelines, based on existing international standards. There is a 1999 recommendation on the use of online tools, and a 2001 recommendation on the publication of goods classification decisions.

These WCO instruments are very much in line with what is in the TFA. They show that the TFA's disciplines are in fact the result of a long and continuing process of harmonization of customs and border procedures. Nonetheless, the scope of the WCO instruments is generally limited to customs and does not include other aspects of import, export, and transit transactions; the TFA also includes those areas. In addition, the TFA is in some senses a stronger obligation, because obligations once implemented according to the schedule set out above become part of the WTO legal system, and can potentially be enforced through dispute settlement proceedings. Nonetheless, the system as set out here is very much mutually reinforcing between what is in WCO instruments and what is in the TFA.

Obligations in Regional Trade Agreements

The rise of regional and preferential trade agreements (RTAs) has been well documented. Few countries stand completely apart from this process. From the perspective of information availability, new generation RTAs can play an important role. Although historically the main role of these agreements was to exchange market opening commitments, more recently, they have also started to deal with rule making issues. Lejarraga and Shepherd (2013) examine a subset of trade agreements involving OECD member countries and selected partners, more than 100 agreements in all, and find that there are frequent references to transparency. Many agreements now contain standalone chapters on transparency issues, in which issues like publication of laws, regulations, and procedures can be addressed, as well as questions like comment periods

for interested parties and advance notice of changes. Similarly, chapters on customs administration frequently address customs procedures, including some of the aspects considered here. As the case of Morocco in Section 4 demonstrates, an RTA with a partner committed to transparency—the USA in this case—can provide an external anchor to domestic reforms that ultimately increase the transparency of the trading environment, including through improved commitments to the public availability of customs and trade-related information.

There is no comprehensive data source available on the transparency provisions of RTAs. It is therefore not possible to address this issue systematically in this section. However, its potential importance for countries engaged in agreements with regional or distant partners is noted. As with WCO instruments, country involvement in these kinds of measures means that it is typically easier to move towards the paradigm of the TFA's provisions on information availability, as part of the work has already been done. Indeed, there is evidence from other areas that when it comes to regulatory reforms in trade agreements, the *de facto* effect is often to change policies affecting all countries, not just RTA partners, because it is so difficult in a regulatory sense to discriminate in favor of particular partners.¹⁴

2.2. Trade Facilitation Indicators

Based on the above discussion, this subsection looks at the performance of developing countries in terms of public availability of customs and trade information. The data source is the OECD TFIs. As noted above, there are primarily four aggregate indicators (pillars) that are of relevance:

- Information availability.
- Involvement of the trade community.
- Advance rulings.
- Appeal procedures.

Each pillar is made up of a set of detailed indicators, but OECD does not release quantitative data at that level of disaggregation. It is therefore necessary to work at the level of these pillars, which essentially reflect the broad contents of the first four articles of the TFA.

The discussion first looks at the current state of play in relation to information availability, focusing on the latest available data. It then turns to a consideration of recent trends, to identify the direction and extent of changes over time.

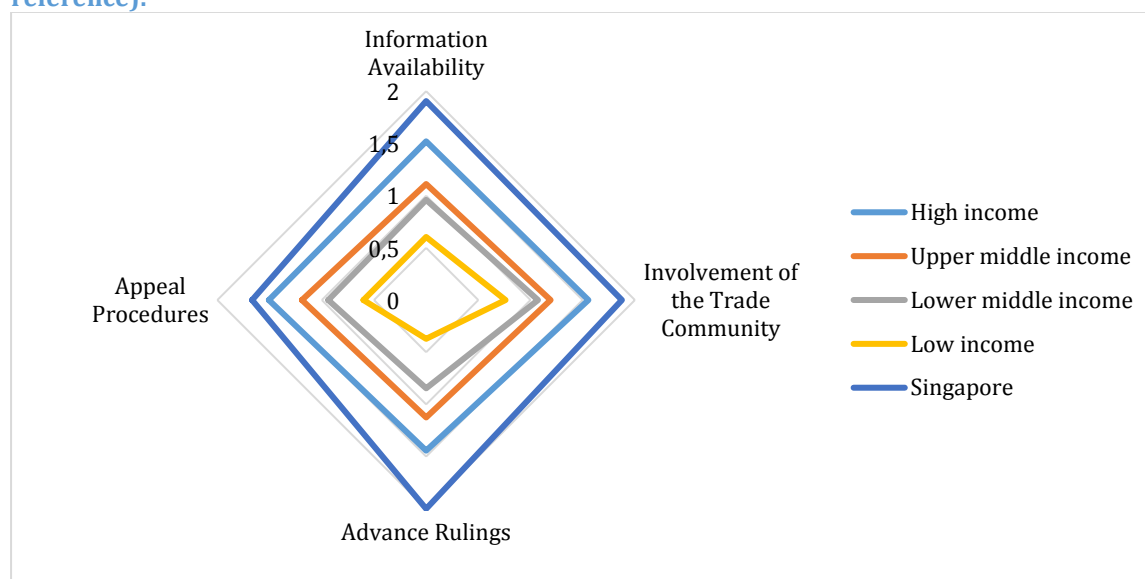
Current State of Play

As noted above, there are four aggregate measures in the TFIs that are of particular interest here. Figure 2 presents the data for each of the four pillars by income group, with the high income group and Singapore included as best practice reference points. As is clear from the figure, Singapore scores close to the maximum possible two on each pillar, which means that the relevant provisions are fully implemented, or close to being fully implemented. (For reference, an intermediate score of one means that a measure is partially implemented, while zero indicates it is not implemented). Performance is variable within the other income groups. In

¹⁴ Miroudot, S., and B. Shepherd. 2014. "The Paradox of 'Preferences': Regional Trade Agreements and Trade Costs in Services." *The World Economy*, 37(12): 1751-1772.

general, performance is increasing in per capita income level, which would be expected. But the difference in performance by income group is by no means constant across pillars. For instance, the groups are bunched relatively closely together in relation to involvement of the trade community. By contrast, there is a much larger difference between the low income group and other groups in relation to the availability of appeal procedures. In general, however, the upper and lower middle income groups perform relatively well relative to the high income group across all four pillars, although all are within the best practice frontier set by Singapore. The performance gap with respect to the low income countries stands out as being more serious. This finding is consistent with the conclusion of Arvis et al. (2018), based on LPI data, that there is significant evidence of convergence over time in Customs procedures around the world.

Figure 2: TFIs related to information availability, 2017, by income group (with Singapore for reference).

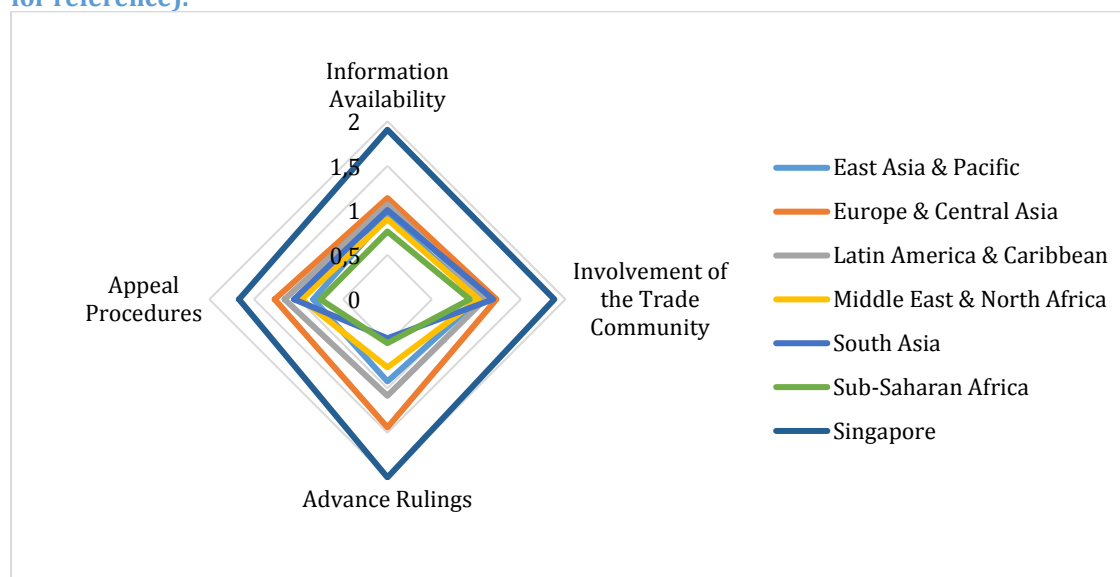


Source: OECD TFIs.

The above analysis uses countries at all income levels. To focus in on developing countries in particular, it is useful to re-examine the same data by World Bank region, excluding high income countries, so including developing countries only in the sense in which this report is using that term. Again, Singapore is included as a best practice reference point.

Figure 3 presents results. Singapore stands out as being well ahead of the developing regions in terms of performance in relation to information availability. In the developing regions, performance varies from pillar to pillar, but is always well inside the best practice frontier. Sub-Saharan Africa stands out as having performance that is weaker than the other regions across all areas, although South Asia also performs poorly in relation to advance rulings. Otherwise, the regions perform, on average, in a relatively similar way that could be characterized as a mid-range level of compliance with TFA requirements on public availability of information. Compliance in Sub-Saharan Africa, and to a lesser extent in South Asia, is weaker.

Figure 3: TFIs related to information availability, 2017, by developing region (with Singapore for reference).



Source: OECD TFIs. Note: excludes high income countries.

The key point to take away from this analysis is the degree to which governments ensure the public availability of trade and Customs information is generally increasing in per capita country income: in other words, better off countries tend to be more liberal about the availability of information. The pattern is not perfect, of course, but it represents the general tendency in the data. At the same time, however, some developing countries perform extremely well on this metric. Singapore, a developing country for WTO purposes, is a global leader. But it is not just Singapore that is in this position: Republic of Korea, another high income East Asia and Pacific economy, is also a world leader in trade facilitation, including information availability. More broadly, developing Europe and Central Asia as well as developing East Asia and the Pacific perform relatively well on information availability, albeit well within the best practice frontier. As such, this example shows that it is possible for non-high income countries to perform well on this metric. Of course, difficulties in accessing human and financial resources of course hamper efforts, as seen in the lower scores of the low income group, and Sub-Saharan Africa. In general, there is a considerable performance gap between low income countries and other developing countries, not to mention high income countries, when it comes to the availability of trade and customs information. This is likely one factor that contributes to higher trade costs in these countries.

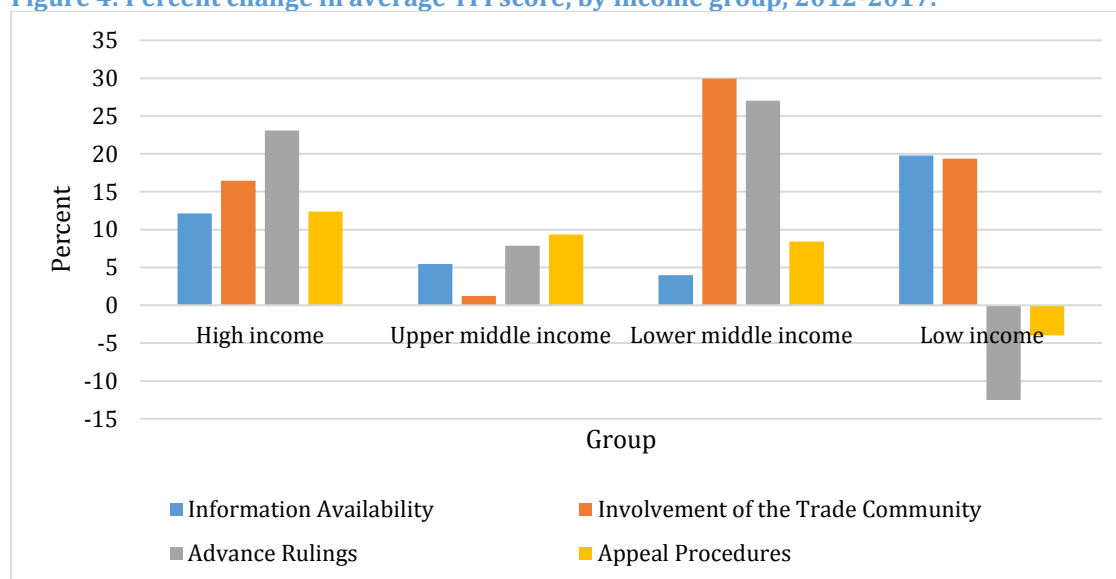
Recent Trends in Performance

To see trends in performance over time, it is informative to compare average scores in 2012 with those in 2017, the latest year for which data are available. To properly deal with the fact that each group starts from a different baseline, it is appropriate to look at percentage changes in indicator scores over time. An important caveat to this type of analysis is that the country sample for the TFIs has changed slightly over time. As a result, changes in score are due both to changes in the average for countries that appear in the database in all years, and to changes in composition of the database. Although it would be possible to eliminate the composition effect

by using a balanced sample—i.e., only those countries for which all data are available in all years—the result would be to significantly restrict the sample by dropping in the region of 30 countries. It is preferable to proceed with the full sample, but conscious of the potential role that composition effects may play in some cases.

Figure 4 shows results. In nearly all categories in all income groups, there is an increase in score between 2012 and 2017. This finding is indicative towards a trend of greater information availability, in particular within the terms of the TFA. Rates of improvement are sometimes quite rapid, such as a 30% increase in score for involvement of the trade community and a more than 25% increase for advance rulings in lower middle income countries, as well as a more than 20% improvement in advance rulings among high income countries. The upper middle income group is changing noticeably more slowly on most measures than the high income and lower middle income group, as well as in some cases the low income group. The latter is an interesting case: for information availability and involvement of the trade community, there have been significant increases in score, on the order of 20%. However, average scores have fallen for advance rulings and appeal procedures. It is unlikely that this result reflects low income countries abolishing such measures, and effectively backsliding. More likely is that it is due to composition: as more low income countries are added to the sample in successive years, attention shifts from high performers to other countries, and the average necessarily falls. It is important not to take too much away from this result. The correct interpretation is that in these two areas, the performance gap between the low income countries and the other income groups does not appear to be narrowing, whereas it is narrowing in terms of information availability and involvement of the trade community. Similarly, there is strong evidence that the lower middle income group is narrowing the performance gap in all areas except information availability, where the score improvement lags behind what is seen in higher income groups.

Figure 4: Percent change in average TFI score, by income group, 2012-2017.

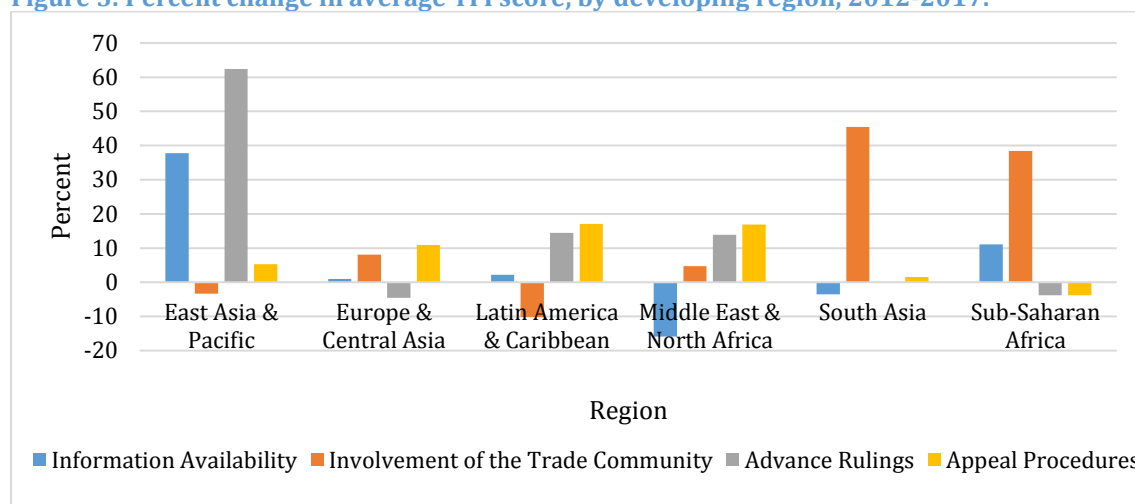


Source: OECD TFIs.

The next figure breaks the data out by World Bank developing region. Again, the general picture that emerges is one of substantial improvement. Involvement of the trade community stands out

as seeing strong, positive changes in South Asia, and Sub-Saharan Africa, as do information availability and advance rulings in East Asia and the Pacific. Rates of improvement are lower in other areas and regions, but still generally positive and quite significant. There are, however, negative scores in some cases. While these scores could indicate backsliding, they may also be an artefact of composition effects. With the entry into force of the TFA, and the ambitious approach many developing countries have taken to scheduling commitments, there is every reason to believe that further backsliding will not be seen in the future.

Figure 5: Percent change in average TFI score, by developing region, 2012-2017.



Source: OECD TFIs. Note: excludes high income countries.

2.3. UN Global Survey

This subsection moves from a consideration of the TFIs to the UNGS. The UNGS makes more detailed data available to researchers, of which five data points are of particular relevance here:

- Existence of a NTFC.
- Publication of regulations.
- Stakeholder consultations.
- Advance publication.
- Advance rulings.

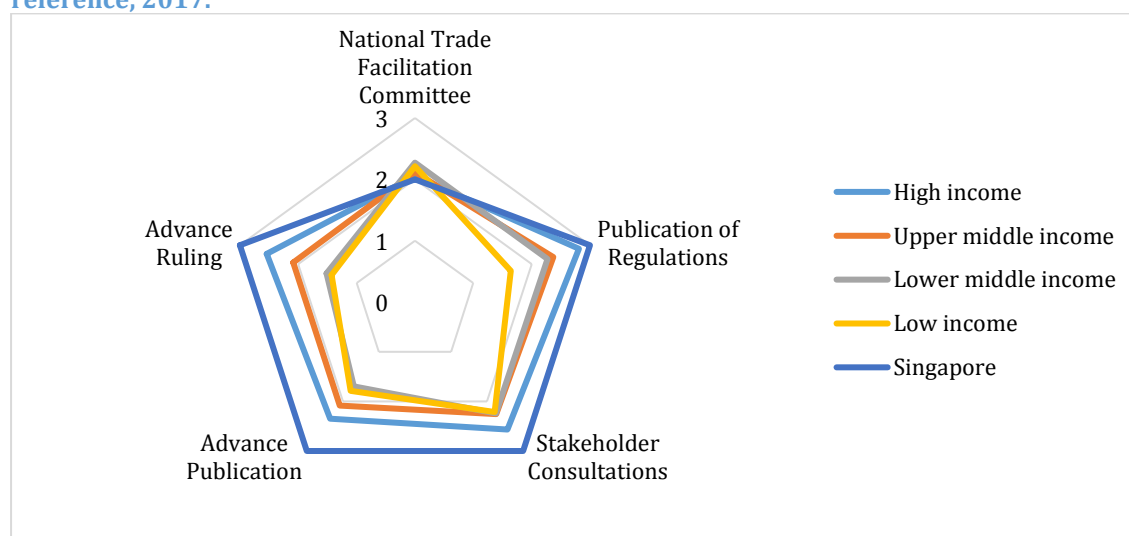
Again, these questions are broadly reflective of the contents of the first four articles of the TFA. As in the previous subsection, the discussion proceeds by first looking at the state of play as per the most recent available data. It then moves to look at recent trends, to identify the direction and extent of movement over time in this policy area.

Current State of Play

The second major dataset analyzed here is the UNGS. To address the current state of play in the areas of interest, attention is drawn to the most recent version of the data, which is for 2017. Interest is primarily in the first five indicators, as noted above. Figure 6 shows that per capita is again an important determinant of performance, as expected, and in line with results for the TFIs. Similarly, Singapore stands out: the income group averages are, in most cases, well within the best practice frontier established by Singapore.

However, there is more complexity in these data than in the more monotonic TFIs. For instance, there is strong convergence across income groups in terms of the existence of a National Trade Facilitation Committee, as well as in the area of stakeholder consultations. Best practice has clearly been spreading across income groups in these two cases. However, practice on publication and particularly advance rulings differs markedly across income groups, with these procedures much less likely to be in place in lower income countries. Where there is a performance gap between lower and higher income countries in relation to public information availability, these data suggest that it is concentrated in particular areas, rather than being a generalized phenomenon. This point comes out more strongly with these data than with the TFIs. A reason is perhaps that they are more disaggregated, focusing on specific measures, whereas the TFIs are only available in numerical form as pillars, not individual indicators.

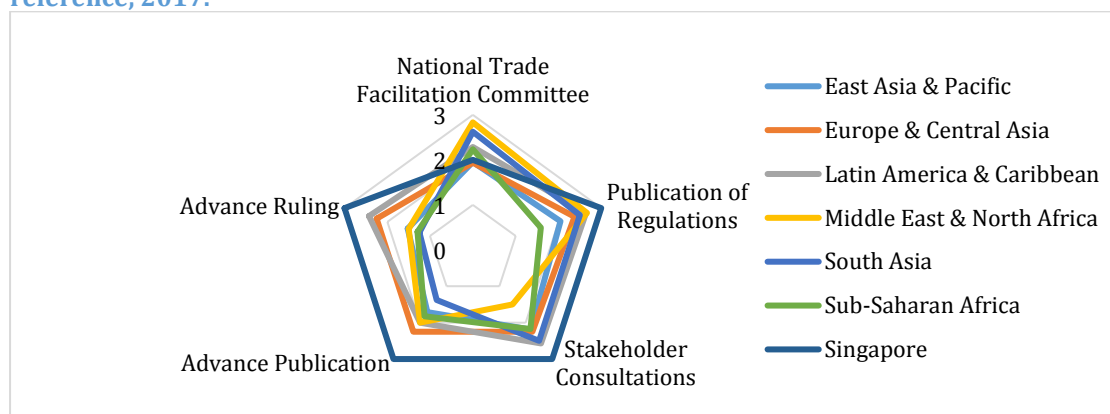
Figure 6: UNGS data related to information availability, by income group with Singapore for reference, 2017.



Source: UNGS.

The next figure breaks the data out by developing region. Singapore stands out as having best practice, the maximum possible score of 3, in all areas except the existence of an NTFC. On the other measures, interpretation is more challenging. There is no clear narrative to the effect that one region is leading in this general area, based on a review of all measures: it tends to be the case that a region can perform well on one metric, but poorly on another, for example. The only standout is that Sub-Saharan Africa is generally a weaker performer than other regions, although the relative size of the difference depends on the measure under consideration. Although regional scores are reasonably consistent across measures, there are some important discrepancies, such as South Asia performing quite well on most measures, but poorly in relation to advance rulings. Again, the more disaggregated nature of the data makes it possible to identify more interesting dynamics compared with the four pillars of the TFIs investigated above.

Figure 7: UNGS data related to information availability, by region with Singapore for reference, 2017.

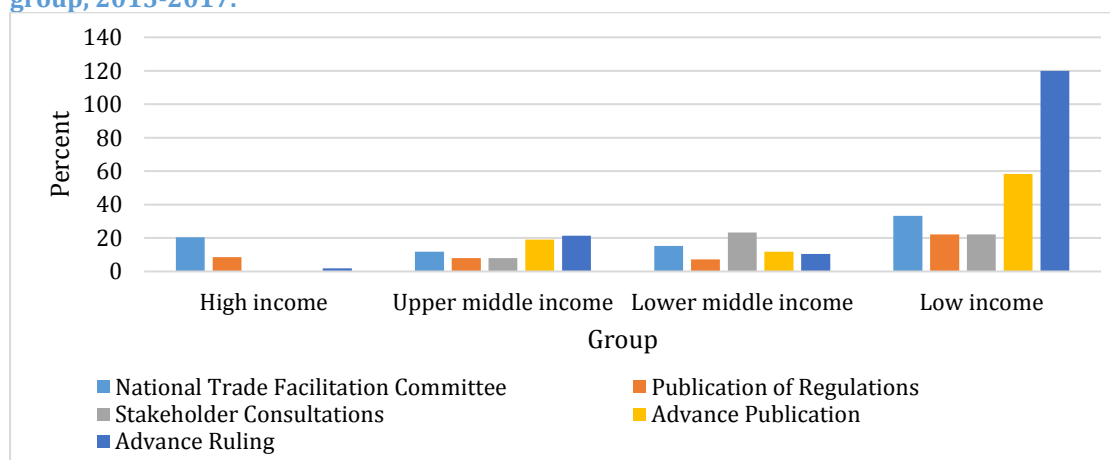


Source: UNGS. Note: excludes high income countries.

Recent Trends in Performance

The UNGS data are only available over a shorter period than the TFIs, namely 2015 to 2017. Figure 8 shows the percentage change in the five indicators of interest over time. Again, results may be influenced by sample composition effects, and so should be interpreted with caution. Nonetheless, the evidence from these data is more conclusive than for the TFIs: there is a general pattern of improvement in all income groups. Most importantly, the low income stands out as having seen a particularly rapid rate of improvement over time, particularly in relation to advance publication and advance rulings. The more rapid rate of improvement in the low income group, albeit starting from a weaker baseline, suggests that a process of catch up is underway in which best practices are diffusing from the leaders to countries that are further down the performance tables. Performance is also improving substantially in the two middle income groups, albeit not as rapidly as in the low income group. Using the UNGS data, there is no evidence of backsliding, as was the case with the TFIs. The result is in fact more convincing, given that global norm diffusion has been taking place in relation to trade and Customs procedures, including those relating to information availability.

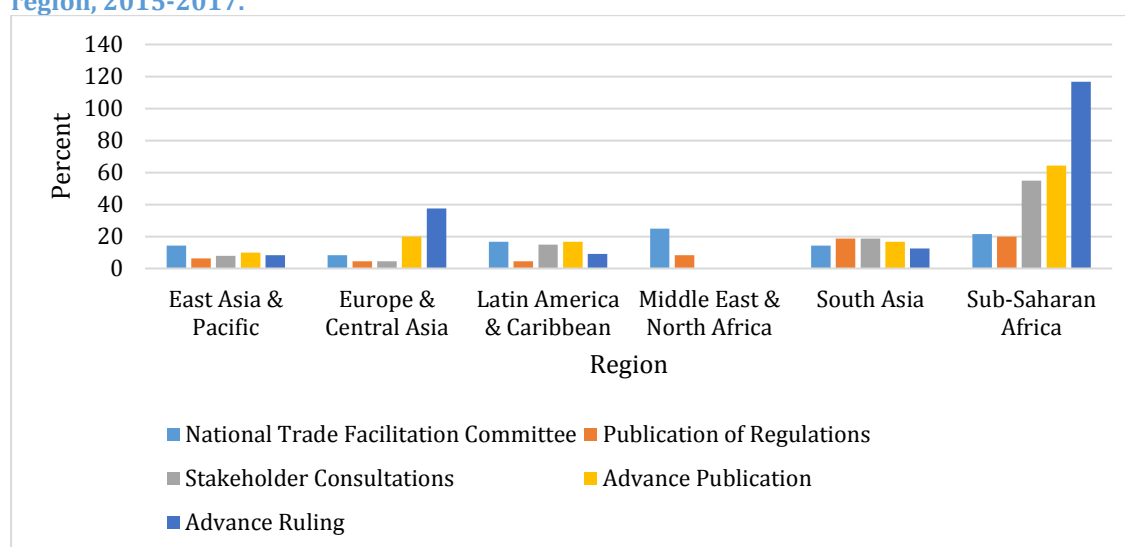
Figure 8: Percentage change in UNGS data related to information availability, by income group, 2015-2017.



Source: UNGS.

Figure 9 shows the data broken down by developing region, i.e. excluding high income countries. The general picture is in many ways very similar. For instance, there is general improvement across all indicators and all regions, in contrast to the apparent backsliding noted in the case of the TFIs. In addition, it is Sub-Saharan Africa where the rate of improvement is the fastest. In other words, although it is starting from a low baseline in terms of static performance, the dynamic in that region is emphatically one of catch up. Rates of improvement are also significant in South Asia, and in Europe and Central Asia for some indicators. The most striking feature, however, is that the lowest income region is also the one that is improving performance the fastest. Perhaps aided by the passage of the TFA, there is clear evidence from this figure of a convergence in customs and border regimes around the world as they relate to the public availability of information.

Figure 9: Percentage change in UNGS data related to information availability, by developing region, 2015-2017.



Source: UNGS. Note: excludes high income countries.

2.4. Conclusion and Lessons Learned

This review of the evidence for developing countries globally has shown that although performance differs significantly across regions, there is a clear trend towards convergence in practices relating to the public availability of trade information. International frameworks, particularly but not only the TFA, are guiding this process. Looking at recent trends in performance, there is evidence from both datasets that it is relatively weaker performing countries that are improving the most rapidly in percentage terms. In other words, there is significant evidence that a catch up process is under way, consistent with the global convergence dynamic already referred to. Although performance in this area is partly a function of a country's per capita income level, it is by no means true that strong performers are only found among high income countries, or OECD members. Countries that are considered "developing" at the WTO, such as Singapore and Republic of Korea, are world leaders on trade facilitation, including information availability. Moreover, the data show that there is considerable variation within regions and income groups, not just between them. As the case studies in Section 4 will show in

more detail, there is considerable scope for motivated governments to improve performance even in low income environments, with consequent gains for traders and the general public.

In a more detailed sense, the following key points emerge from this section's review of the international evidence on public availability of trade information:

1. The TFA framework for facilitating trade through improving information availability is the culmination of a process that has been underway through, in particular, WCO instruments, and RTAs.
2. Two main datasets are available to evaluate the state of play and recent progress in relation to the public availability of trade information, focusing in particular on Articles 1-4 of the TFA: the OECD TFIs and the UNGS.
3. Both data sources show that performance is typically stronger in higher income countries. On a regional basis, performance is more variable: on average, regions tend to perform well in some areas but less well in others.
4. An analysis of recent trends suggests that there is an ongoing process of convergence to global norms, which is observed as catch up by weaker performing countries. The rate of improvement in low scoring countries is typically much faster than for higher scoring countries. On a geographical basis, there is evidence of rapid improvement, in relative terms, in Sub-Saharan Africa.

3. ANALYSIS OF THE OIC MEMBER STATES

Whereas the previous section examined performance on public availability of trade information on a broad basis, using data for all countries, particularly developing countries, this section focuses squarely on OIC member countries. The data sources for the performance review are the same, namely the OECD TFIs and the UNGS.¹⁵ Again, Singapore is chosen as an example of global best practice and is included as a reference point, so that the distance between OIC countries and the performance frontier can easily be assessed.

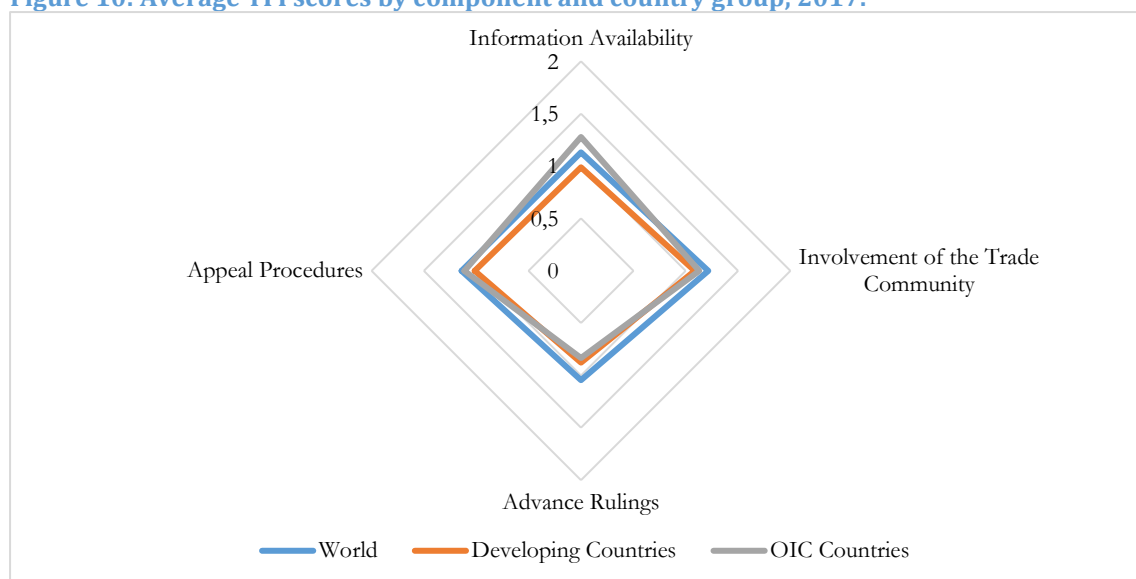
There is no need to restate the policy framework within which this analysis takes place. It was fully explained at the beginning of Section 2. It is therefore possible to work sequentially through the two data sources, which are addressed separately.

To provide an overall picture of performance before going into the details of regional groups, this section first presents figures for the OIC countries compared with the global and developing country averages.¹⁶ Figure 10 presents the TFIs. In the area of information availability, OIC countries are, on average, higher scoring than the world as a whole and the developing country group. For involvement of the trade community, the OIC score is higher than that of the developing country group, but lower than the world average. The same is true for the appeal procedures pillar. For the advance rulings pillar, however, the OIC score is lower than those of the other two groups. Figure 11 presents comparable results for the UNGS data. For existence of a NTFC, the OIC group's score is higher than both the world average and the developing country average. For publication of regulations and stakeholder consultations, the OIC group's score is between the developing country average and the world average. For the two remaining pillars, the OIC group's score is lower than those of the two other groups. Taking these results together suggests that overall the OIC group tends to perform better than developing countries as a whole, but that performance is variable across pillars: the area of advance rulings is one that stands out as somewhat weaker than other areas. However, the OIC is a very heterogeneous group, so it is important to go into the data in more detail. That is what the remainder of this section does, using results by regional group.

¹⁵ A survey was also conducted of OIC member countries, but too few responses were received to allow for statistically meaningful analysis in this particular case.

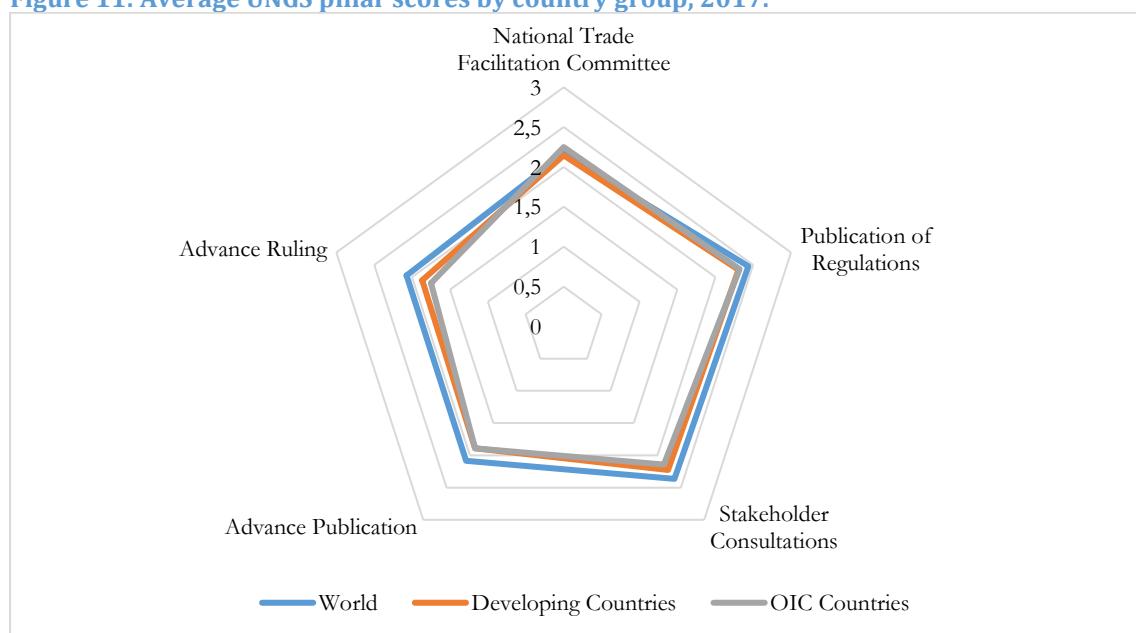
¹⁶ "Developing country" does not have a settled international definition. In this report, it refers to countries that are not members of the Organization for Economic Cooperation and Development (OECD).

Figure 10: Average TFI scores by component and country group, 2017.



Source: OECD TFIs.

Figure 11: Average UNGS pillar scores by country group, 2017.



Source: UNGS.

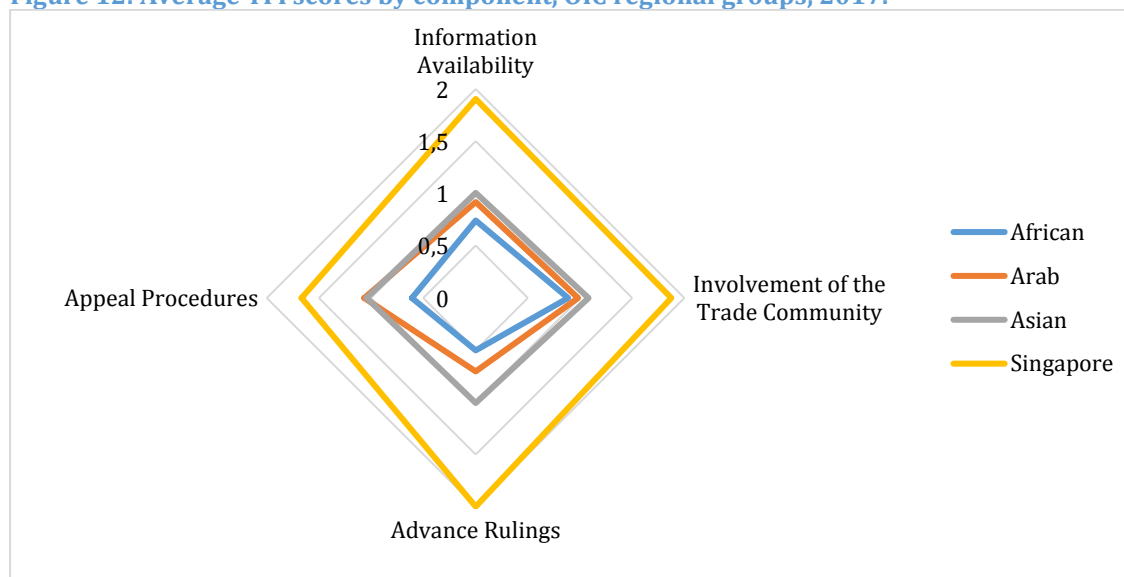
3.1. Trade Facilitation Indicators

As for the analysis in Section 2, this section proceeds by looking at averages by OIC regional group. In addition, it then expands the averages to look at individual countries within each group. Singapore is provided as a reference point for global best practice.

Current State of Play

Figure 12 shows results for the TFIs, for the latest year available 2017. The first fact that is apparent is that Singapore scores much higher than any of the OIC regional averages on all four dimensions taken from the TFIs. Looking within the OIC, it is clear that the African Group on averages performs less strongly than the other groups, although the difference is much more pronounced in relation to appeal procedures, for example, than in relation to involvement of the trade community. In general, the Asian Group is the strongest performing OIC regional group, followed by the Arab Group, and then the African Group.

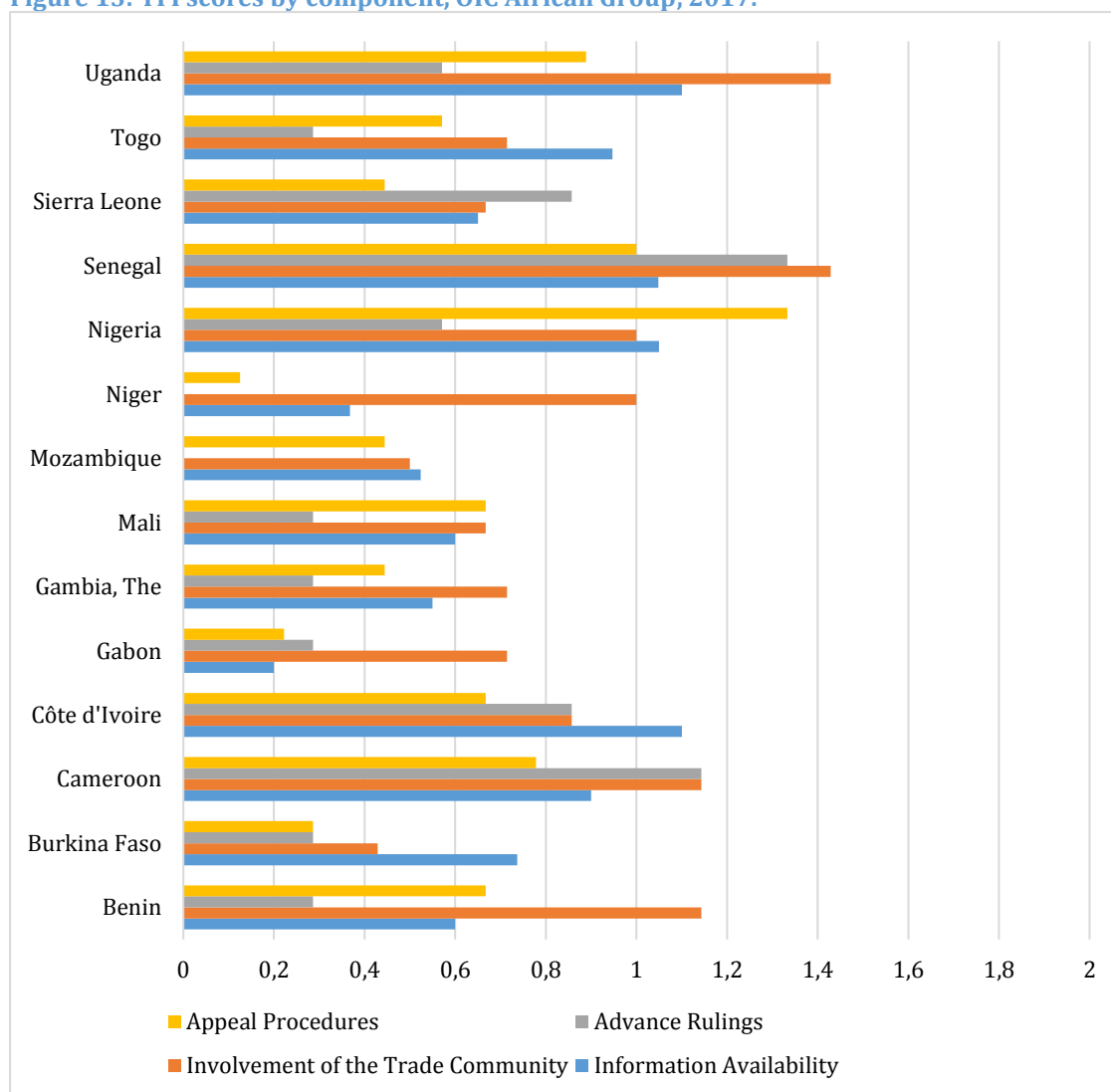
Figure 12: Average TFI scores by component, OIC regional groups, 2017.



Source: OECD TFIs.

It is important to go beyond group averages, however, to look at individual country scores. With this in mind, Figure 13 considers the African Group, looking separately on performance on each of the four pillars. There is clearly a mix of scores that varies substantially across countries, although all are well below the maximum possible score of 2. Senegal, Nigeria, and Cameroon stand out as having strong scores relative to the group average on most pillars. In general, involvement of the trade community is the area where countries have their highest scores. Smaller, lower income countries tend to have the greatest performance differences with respect to the global best practice frontier, as is to be expected. More details on the considerations that go into making Senegal, for instance, a relatively strong performer can be found in the relevant case study in Section 4.

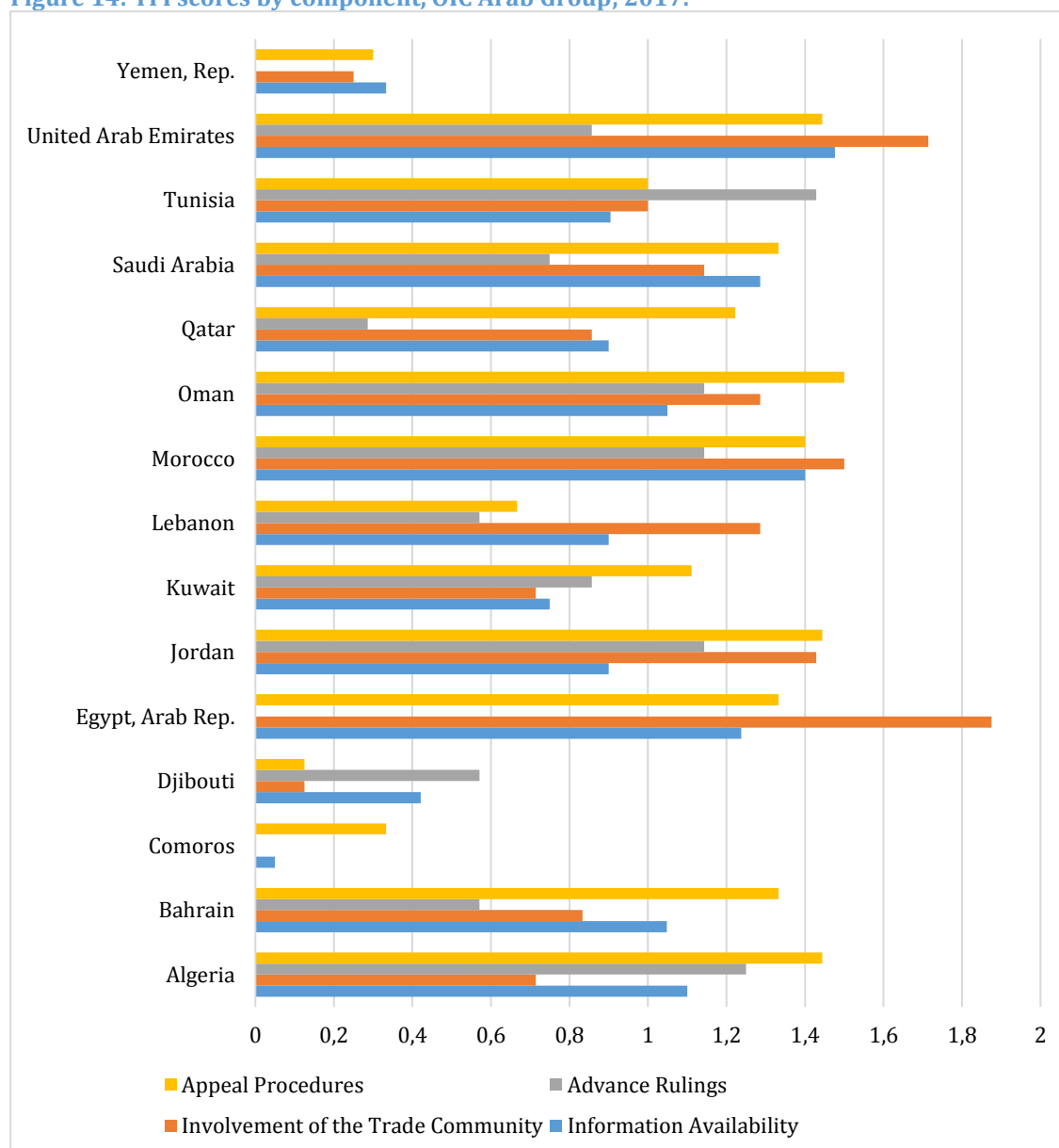
Figure 13: TFI scores by component, OIC African Group, 2017.



Source: OECD TFIs.

Figure 14 shows the same information for the Arab Group. While performance is generally stronger, as noted above, there is still considerable dispersion across countries. The UAE, for example, performs very well on three of the four pillars, although it has a lower score on advance rulings. Algeria also scores well on three pillars, but lower in relation to involvement of the trade community. With exceptions like Tunisia and Qatar, the other countries have average scores that broadly reflect fairly similar performance across the four pillars. In many instances, scores on individual pillars are in the 1.0 to 1.5 range, which indicates that the countries concerned have made significant progress on these metrics.

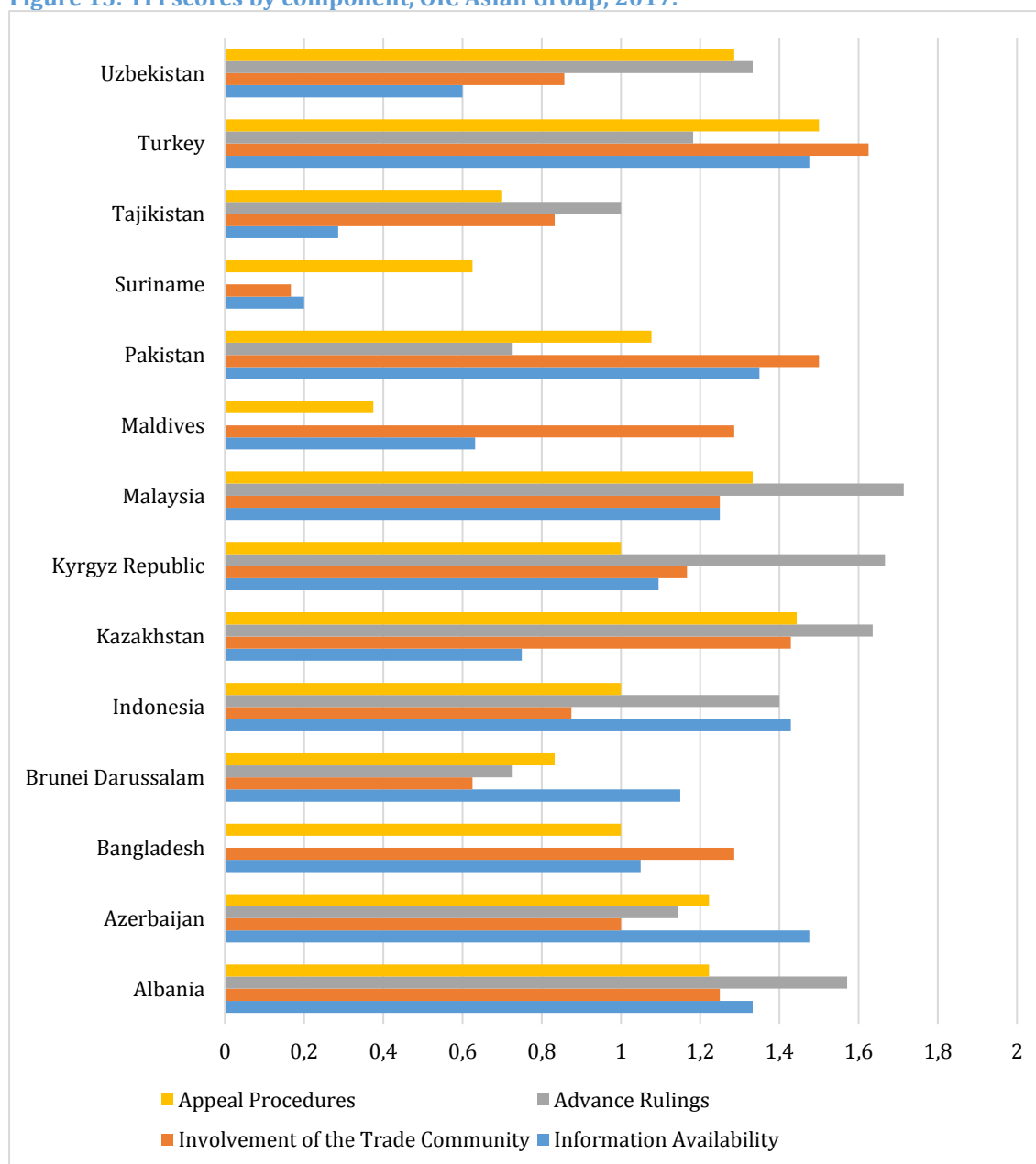
Figure 14: TFI scores by component, OIC Arab Group, 2017.



Source: OECD TFIs.

Figure 15 shows the Asian Group. Countries like Turkey, Malaysia, Indonesia, and some of the Central Asian countries have strong performance on a number of metrics, albeit still well within the global best practice frontier represented by Singapore. The use of advance rulings stands out as an area where the Asian Group performs well, particularly Malaysia, Kyrgyz Republic, Kazakhstan, and Albania. Country performance appears to vary more across pillars than is the norm in the other regional groups, as in the case of Bangladesh where performance is strong in some areas, but very weak in terms of advance rulings; this issue is revisited in the case study section, as Bangladesh is a country that has been undergoing tremendous change in its trade facilitation regime, and these data are from 2017.

Figure 15: TFI scores by component, OIC Asian Group, 2017.



Source: OECD TFIs.

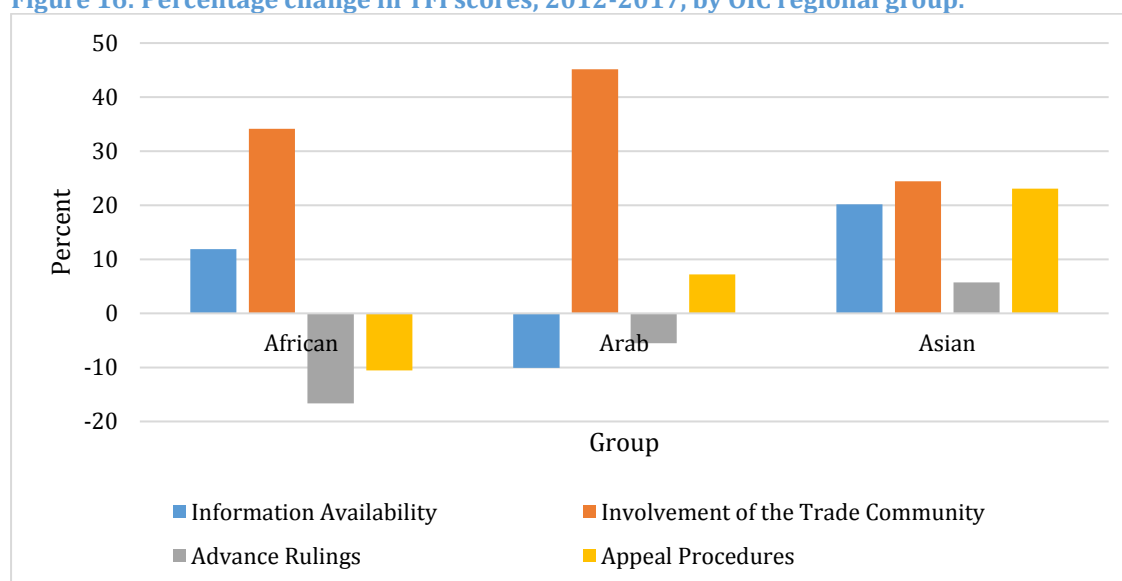
Overall, the consideration of individual country scores supports the view that performance is relatively heterogeneous within the three OIC regional groups, which is to be expected given the differences among the countries in each group in terms of their level of economic development. While group averages are informative in a general sense, it is important to look beyond them, which is what this section and Section 4 do in continuously greater detail.

Recent Trends in Performance

As in the previous section, it is possible to use changes in the TFIs from 2012 to 2017 to provide an indication of underlying trends in performance for the OIC countries. The first analysis is by regional group, as above.

Results in Figure 16 show a general pattern of improvement across OIC regional groups. The Asian Group stands out, not only for having a stronger level of performance, as noted above, but also for displaying improvement over time in all four dimensions, although the change is small in the case of advance rulings. The African and Arab Groups both have strong levels of improvement in terms of involvement of the trade community, as well as information availability (African Group) and appeal procedures (Arab Group). However, the pattern in these two groups is more mixed, because there are also instances of scores falling over time, which would be consistent with backsliding. These data points deserve further attention at the country level, which is the next part of the analysis; given that regulatory changes are in question, backsliding seems relatively unlikely, but it cannot be fully discounted either.

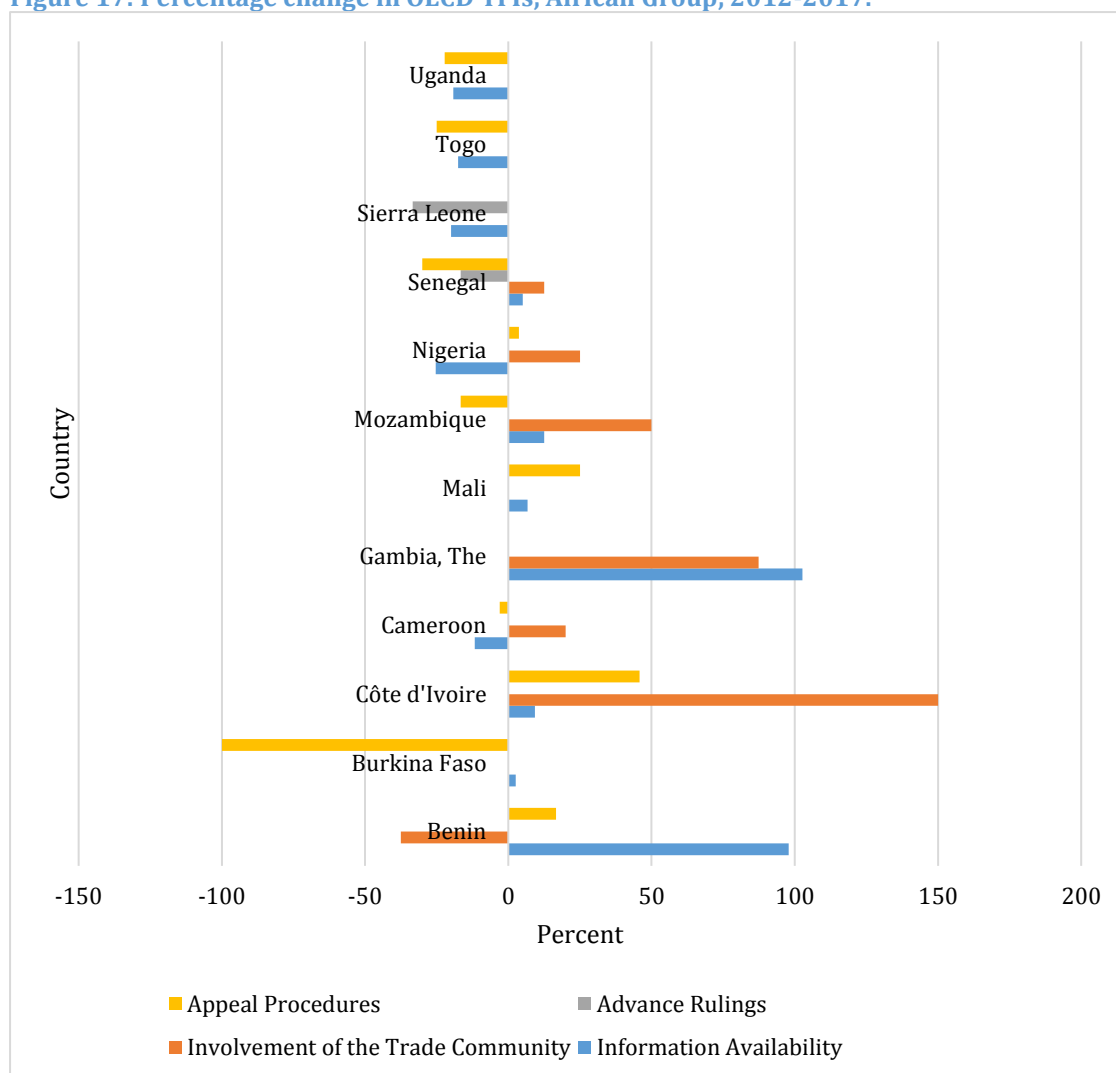
Figure 16: Percentage change in TFI scores, 2012-2017, by OIC regional group.



Source: OECD TFIs.

The analysis now moves to a consideration of trends at the level of individual countries within groups. Figure 17 shows the African Group. To a greater extent than is obvious from the regional averages above, there is evidence of backsliding in the African Group—however, this result should be interpreted with caution: many bars are missing, due to no data for 2012. Nonetheless, some countries stand out for having moved forward on information availability in a significant way over recent years: Mozambique, The Gambia, Cote d'Ivoire, and Benin are examples. But in all these cases, performance is mixed across pillars. The evidence therefore suggests that although progress is taking place within African countries, it is somewhat patchy both across and within countries.

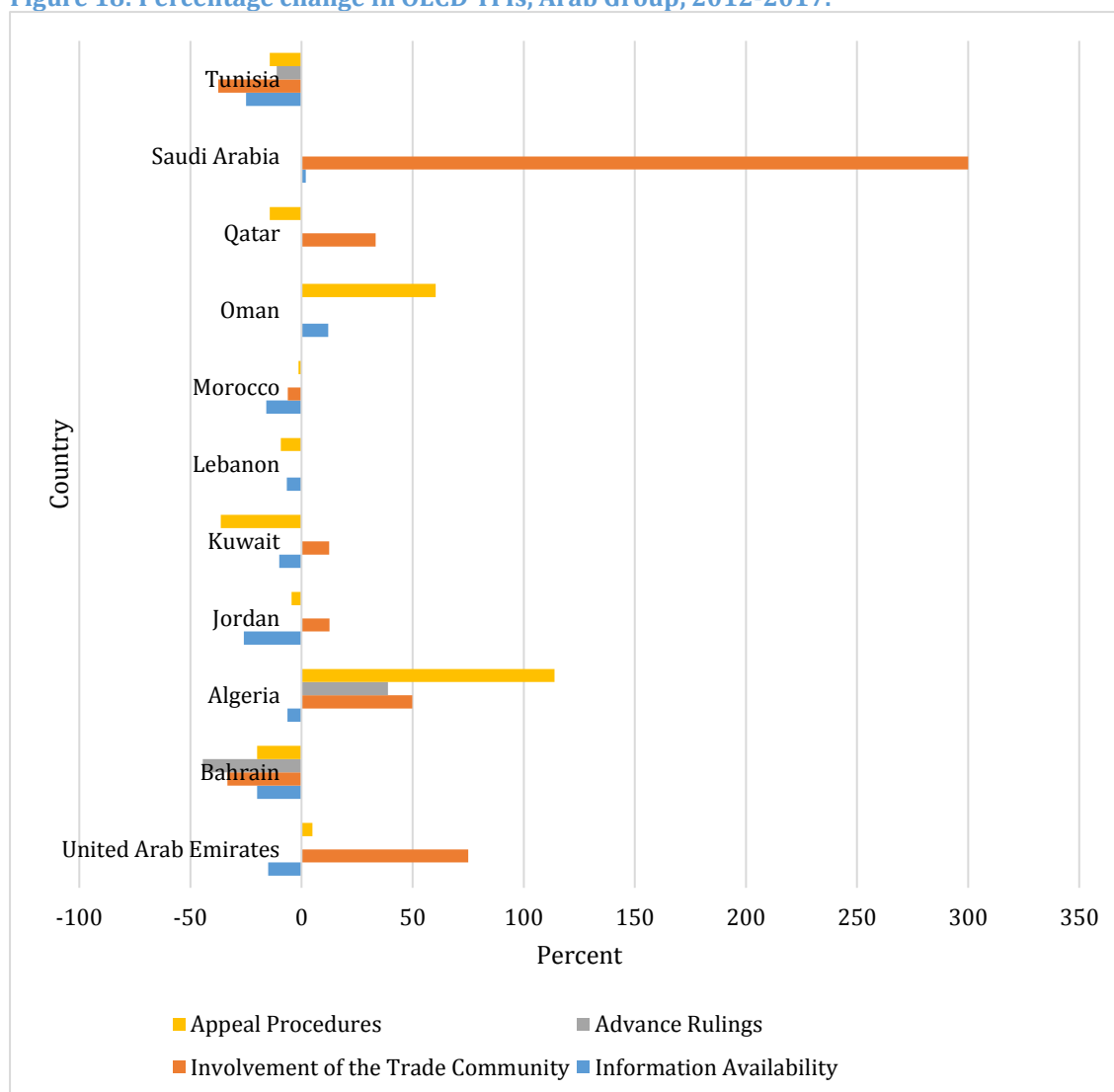
Figure 17: Percentage change in OECD TFIs, African Group, 2012-2017.



Source: OECD TFIs.

The next figure performs the same analysis for the Arab Group. In this case, there are again numerous countries where data are not available for 2012, which means that a temporal comparison is not possible; they have been dropped from the sample. In addition, and as for the African Group figure, there are some countries where only some pillars have figures for both years, so those countries are listed but only some pillars are present. Having said this, the picture that emerges is again one of patchy improvement, with the exception of Algeria, where positive changes are more broad-based. Saudi Arabia, Qatar, and the UAE stand out as having seen significant improvements in terms of involvement of the trade community, and Oman has seen significant positive movement on appeal procedures. However, there is also evidence of backsliding, with deteriorations in scores over time in numerous Arab Group countries. Generally, the backsliding is on one or two indicators, except in the case of Bahrain where it is present for all four pillars. Nonetheless, the improvements seen are typically larger in relative terms than the possible backsliding.

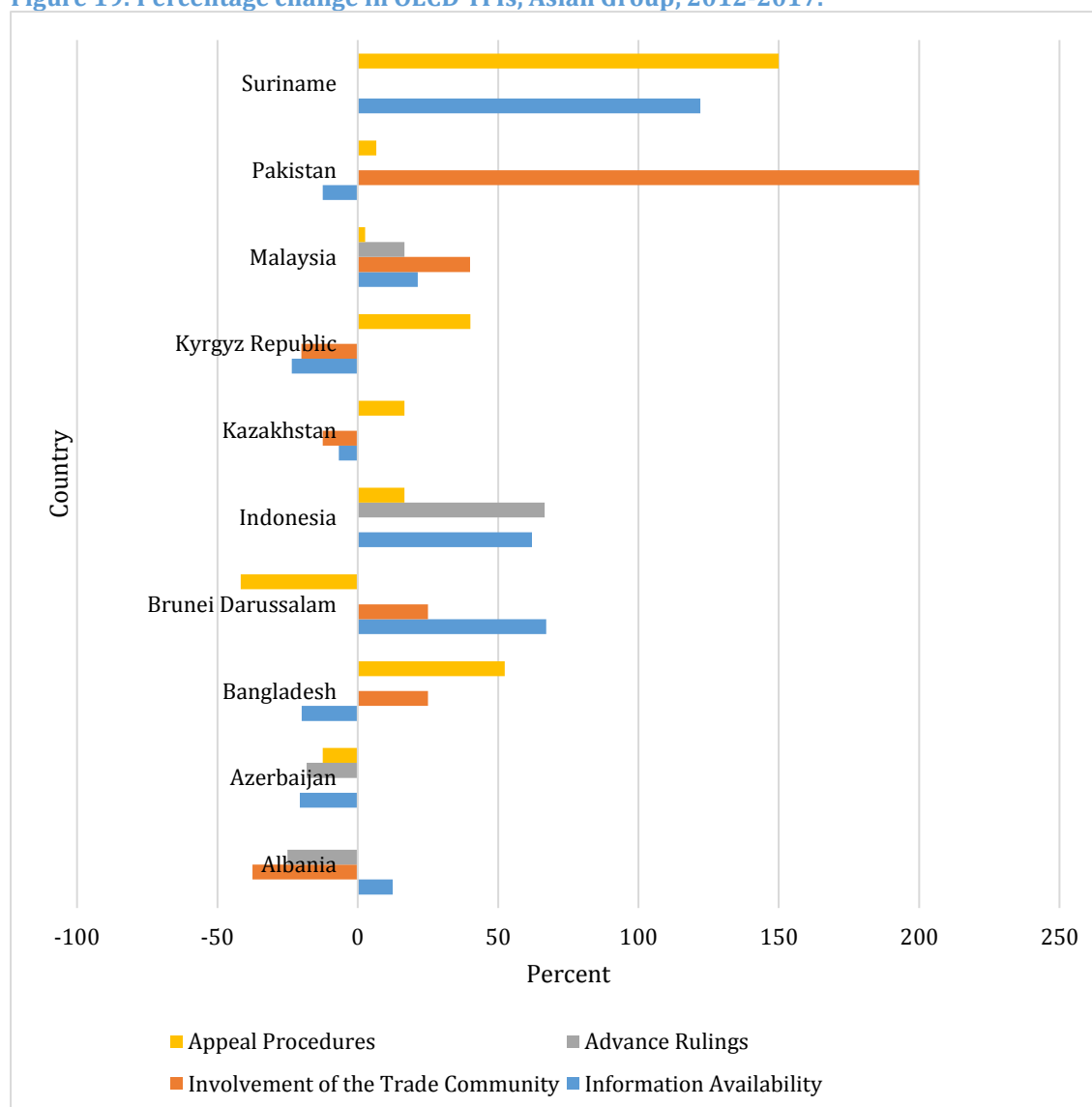
Figure 18: Percentage change in OECD TFIs, Arab Group, 2012-2017.



Source: OECD TFIs.

By contrast, the Asian Group (Figure 19) shows a more general pattern of improving performance. Bars for most countries are positive, and those for Pakistan, Suriname, Brunei, and Indonesia show substantial improvement on some, but not all, pillars. There is less evidence of backsliding than for the other two groups, although it is still present for some countries. Again, numerous data points are missing due to a lack of data in 2012. Nonetheless, this comparative picture suggests that in addition to having the strongest overall performance as a group, the Asian OIC countries are also those where the rate of improvement is among the most rapid and is certainly the most generalized within the group.

Figure 19: Percentage change in OECD TFIs, Asian Group, 2012-2017.



Source: OECD TFIs.

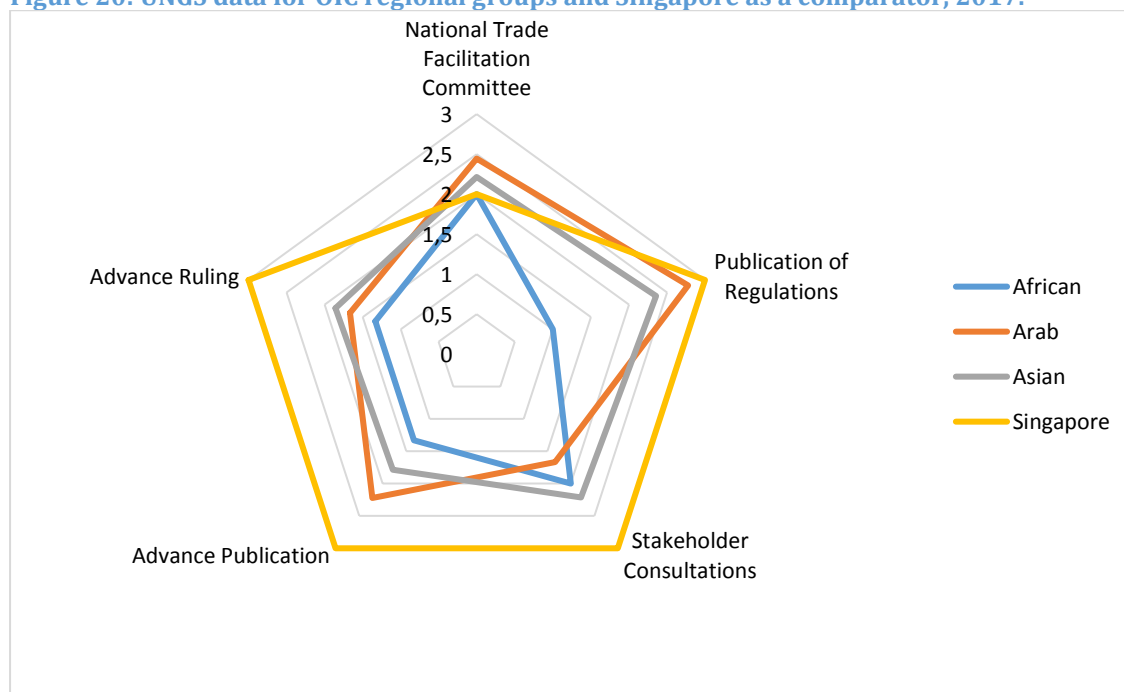
3.2. UN Global Survey

As with the previous subsection, this part of the analysis delves into the detail of the UNGS indicators, focusing on the three OIC regional groups, and then looking at the performance of individual countries within those groups. As above, the analysis starts with a look at the current state of play as of 2017, and concludes with an analysis of recent trends in the data. As previously noted, the UNGS data are only available for 2015 and 2017, so the trend analysis is necessarily very short term, compared with the more extensive sample available for the TFIs. This restriction reflects data availability, not the analyst's choice.

Current State of Play

Figure 20 shows data from the UNGS for the three OIC regional groups, taking averages, and for Singapore as a best practice comparator. The first point of note is that on the existence of an NTFC, the Arab and Asian groups outperform Singapore, and the African Group has the same level of performance. This is an important indication of convergence with best practice that was not visible from the TFI data discussed above. On the other elements of the dataset, however, Singapore's best practice frontier is well ahead of anything observed with the OIC groups, on an average basis. In general, the Arab and Asian Groups have the strongest level of performance relative to Singapore, followed by the African Group. However, the relative pattern of group performance varies across indicators. Similarly, the differences among groups are quite distinct depending on the indicator considered: for publication of regulations, for example, average performance in Africa is much weaker than what is observed in the other groups, whereas for stakeholder consultations, the three groups are much closer in terms of average scores, and the African Group in fact outperforms the Arab Group. However, these averages hide considerable variation at the level of individual countries, so it is necessary to look within each group to have a full perception of the performance of OIC member countries.

Figure 20: UNGS data for OIC regional groups and Singapore as a comparator, 2017.

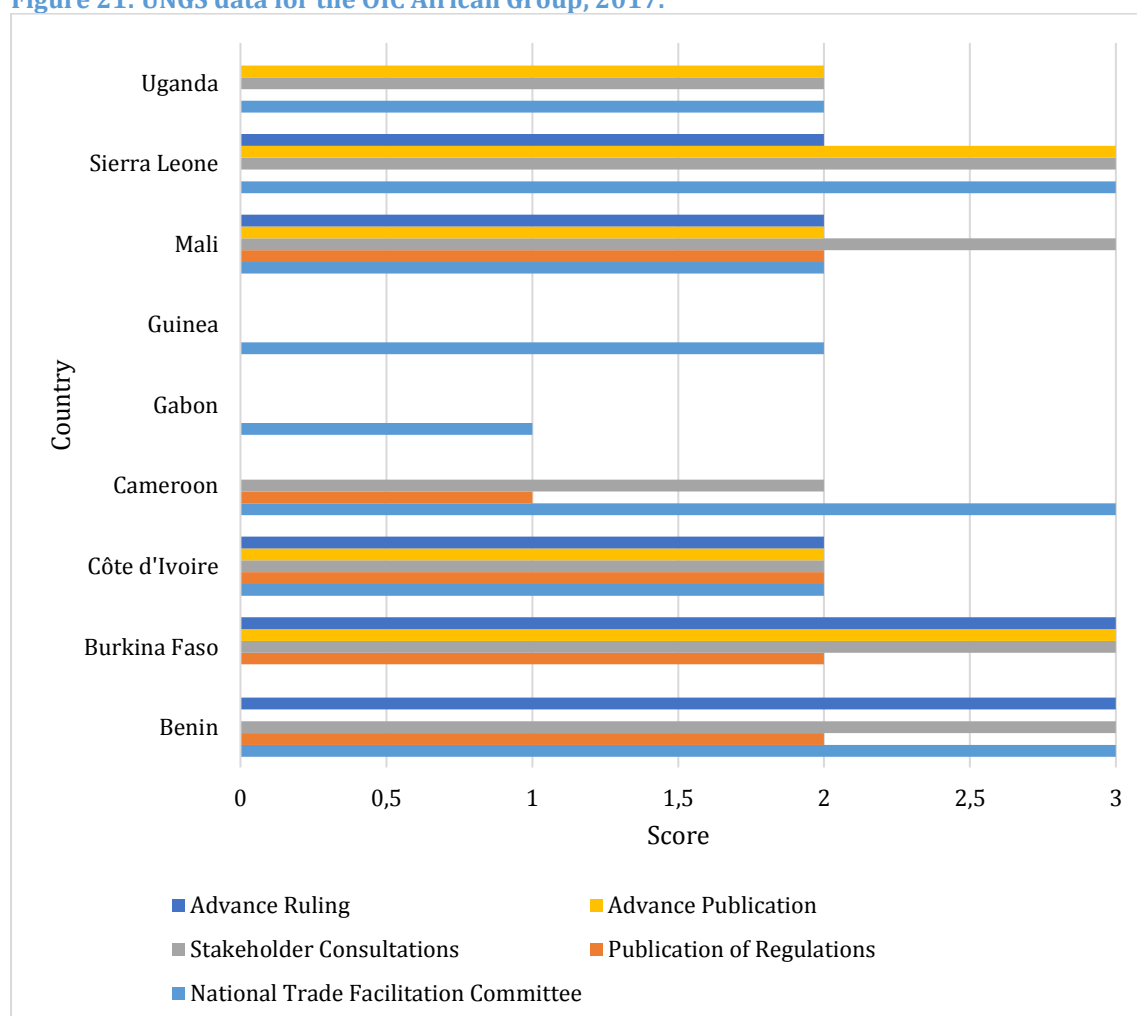


Source: UNGS.

Attention turns first to the African Group (Figure 21). In this case, missing bars indicate a score of zero (not implemented). However, the general picture that emerges is that most OIC African countries have made considerable progress on implementing the core aspects of the information availability components of the UNGS. Implementation is complete for three indicators in Sierra Leone, one indicator in Mali, one in Cameroon, one in Burkina Faso, and three in Benin. Most other indicators show that implementation is partial. Although there are some countries, such as Guinea and Gabon, that are still in the early stages of implementation of these disciplines, the

general impression from the African Group is that policymakers have been effective in dealing with the key aspects of public information availability captured by the UNGS. Although performance on average is lower than what is seen for other groups, as noted above, at the level of individual countries, results are in fact much more encouraging; the average tends to drop because of those countries in the very early stages of implementation.

Figure 21: UNGS data for the OIC African Group, 2017.

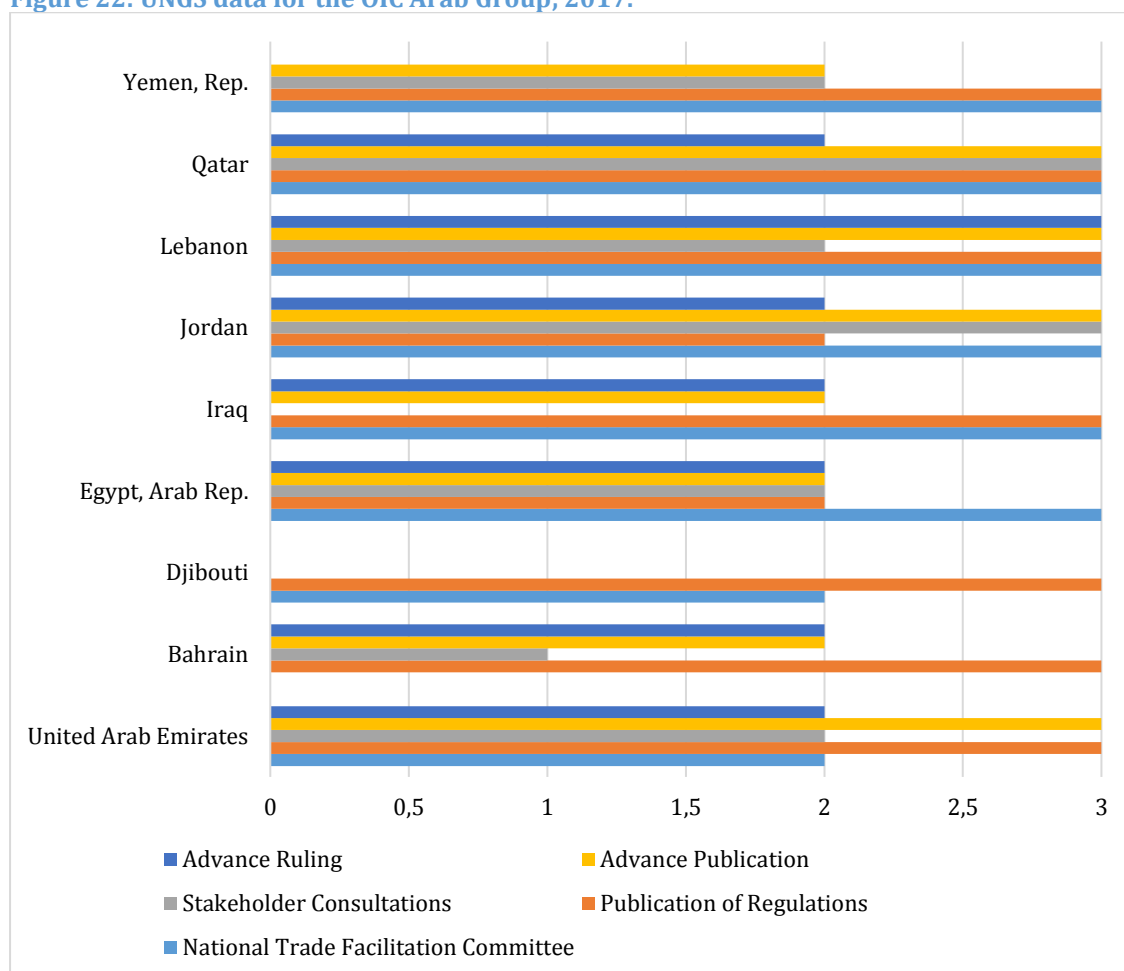


Source: UNGS.

Attention turns next to the Arab Group. The figure shows that performance is strong in some countries: in Qatar, four of the five indicators are fully implemented, in Lebanon there are also four out of five, while in Jordan it is three out of five. Most other indicators are the partially implemented level (2 on the 3 point scale), but missing bars indicate a score of zero, which means the measure is not implemented at all. A number of countries exhibit such missing bars, which tends to pull down the regional average. Although performance is strong, it is important to keep in mind that global best practice, as proxied by Singapore, has full implementation of four of the five measures. Nonetheless, results at a country level from the Arab Group are

consistent with the emergence within the region of logistics hubs, like the UAE, which scores either partially or fully implemented on all indicators.

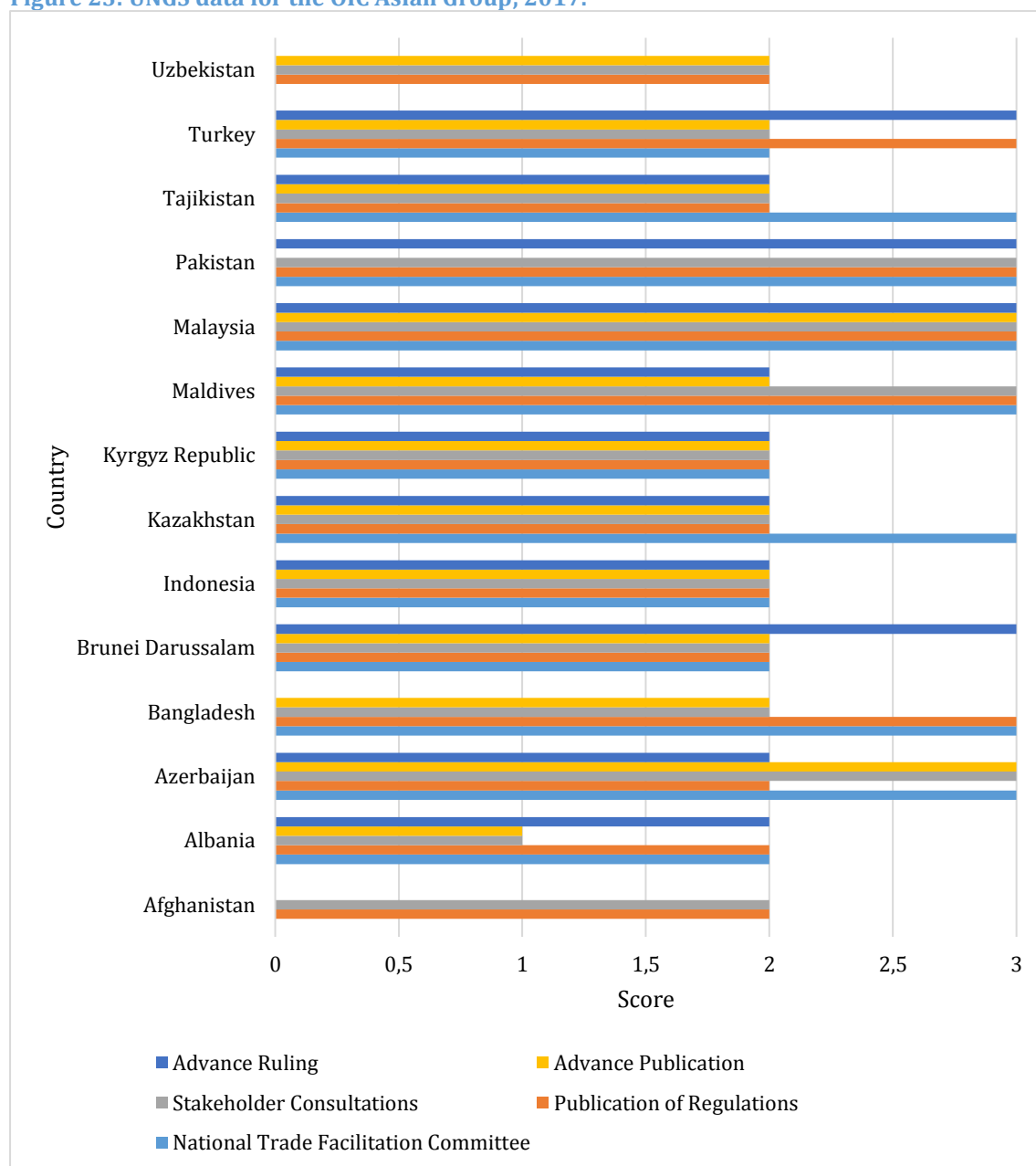
Figure 22: UNGS data for the OIC Arab Group, 2017.



Source: UNGS.

Finally, Figure 23 presents data for the Asian Group. Nearly all measures are partially or fully implemented (scores of 2 or 3), which explains the relatively high average score for the group, referenced above. Malaysia, which is addressed in more detail in Section 4, stands out as having the maximum possible score on all five indicators. As a result, it is very much at or close to the global best practice frontier in this area. A number of other countries, from different sub-regions, have two or three instances of the maximum possible score, which is again indicative of strong overall performance by the group. Compared with the other two groups, there are few missing bars, which suggests that countries in the Asian Group have generally at least made a start, and typically considerable progress, in terms of implementing the key agenda items in relation to public information availability identified in the UNGS.

Figure 23: UNGS data for the OIC Asian Group, 2017.



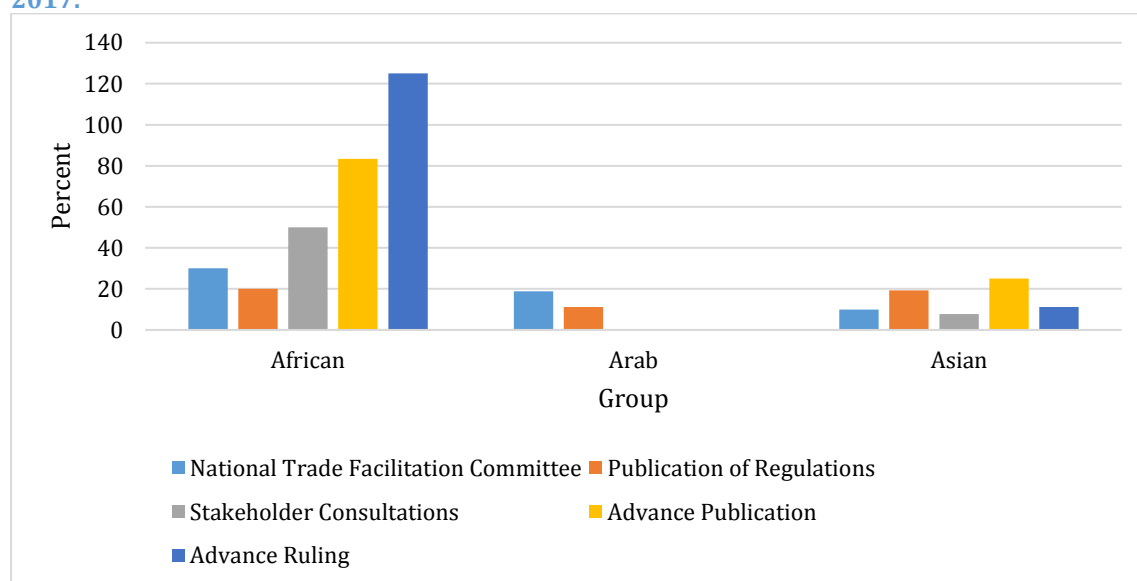
Source: UNGS.

Recent Trends in Performance

As in previous parts of the analysis, this subsection supplements the above findings by looking at trends in recent performance in the UNGS data. Again, it is stressed that these data are only available since 2015, so trend identification is necessarily very short term. Nonetheless, the analysis can be informative in terms of showing the direction in which change is taking place within OIC countries.

Figure 24 shows the average change by OIC regional group on each of the UNGS indicators of interest. First, the evidence of partial backsliding that was evident in the TFIs is not at all present in the UNGS data. All regional groups have either improved or stayed the same, none has scored lower in 2017 than in 2015. The direction of change is therefore generally as would be expected in a context of constant performance upgrading. In particular, the African Group stands out as having the fastest rate of improvement in its UNGS scores over time, albeit starting from a relatively low baseline compared with the other groups. But these data are suggestive of a process of convergence within the OIC more generally, where those countries furthest behind the group best performance threshold are moving towards it at a rapid pace. Although progress is slower in the Asian and Arab Groups, it is still significant, albeit only in two areas in the Arab group.

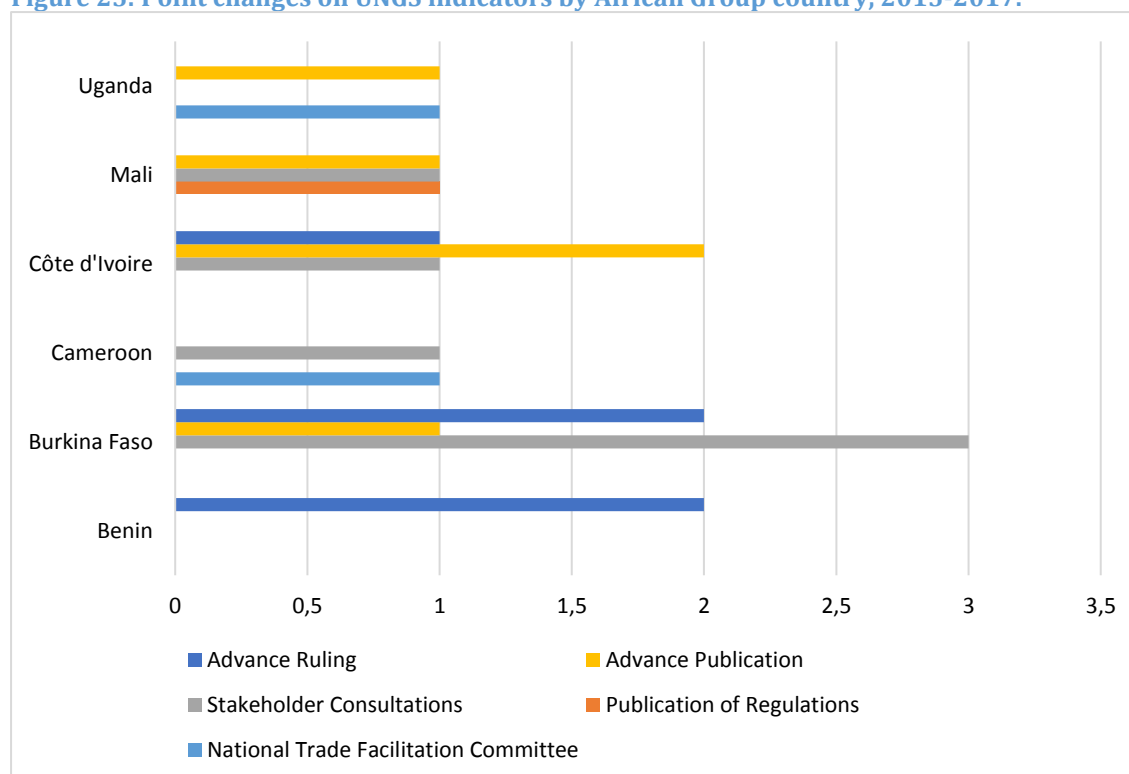
Figure 24: Average percentage changes on UNGS indicators by OIC Regional Group, 2015-2017.



Source: UNGS.

Of course, regional averages can hide considerable variation across countries. Figure 25 shows the position for the African Group. Data is not available for both years for many members of the group, so comparison is impossible; those countries have been dropped from the figure. For those that remain, the impression from the previous figure is borne out: there is clear improvement on a variety of metrics in a number of countries. However, progress tends to be piecemeal, relating to one or two areas out of the five considered, rather than broad-based. There are also cases of absent bars, which either indicate missing data or zero change. African OIC countries are therefore clearly moving forward on selected aspects of public information availability, but experiences differ across countries, and tend to be focused on specific interventions.

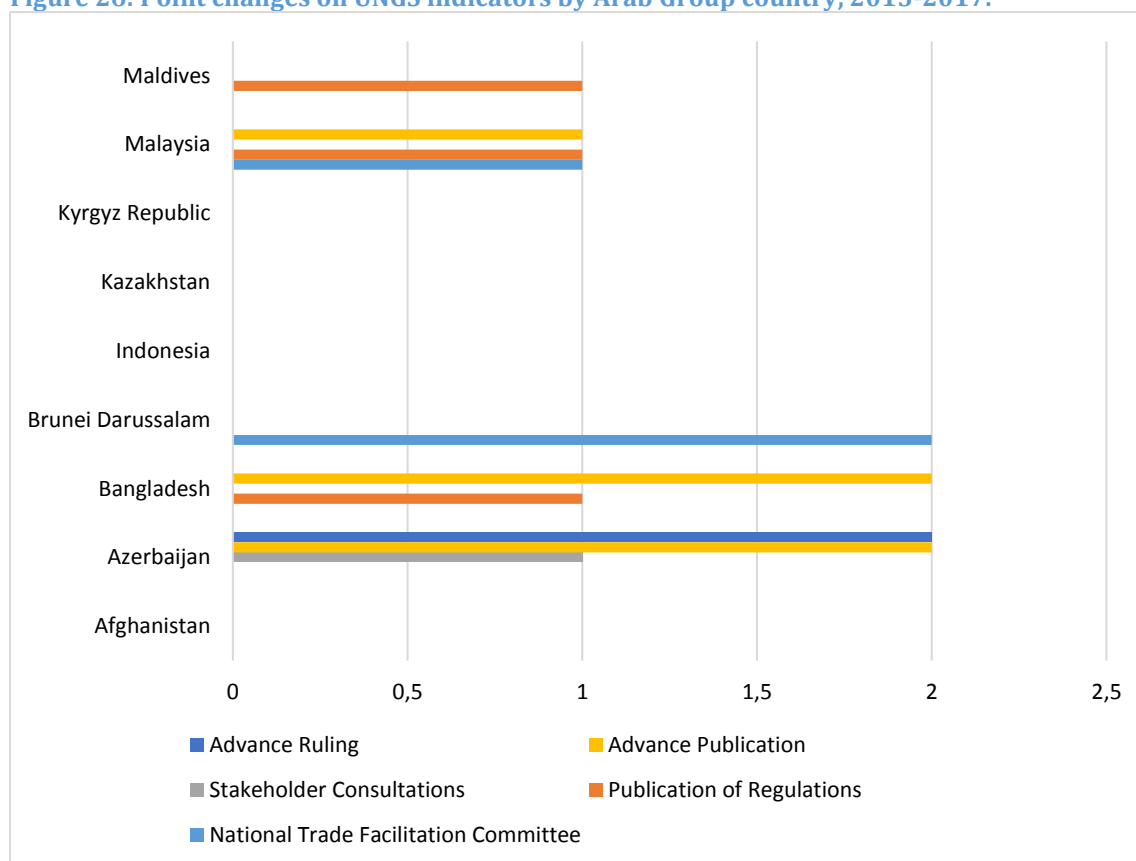
Figure 25: Point changes on UNGS indicators by African Group country, 2015-2017.



Source : UNGS. Note: zero height bars indicate no change. Data for other countries not available for both years.

The next figure shows the situation for the Arab Group. In line with the group average discussed above, there is little evidence of forward movement in a general sense within the group. In many cases, there was no change between 2015 and 2017. Yemen, Qatar, and Djibouti stand out as having seen positive changes in the UNGS data, but as in the case of the African Group, progress is piecemeal, in the sense of being focused on particular measures. There is no evidence of broad based improvements in performance, although it is important to recall that some Arab Group countries are already strong performers in the UNGS data, as discussed above, in a static sense, so there is limited scope for further improvement.

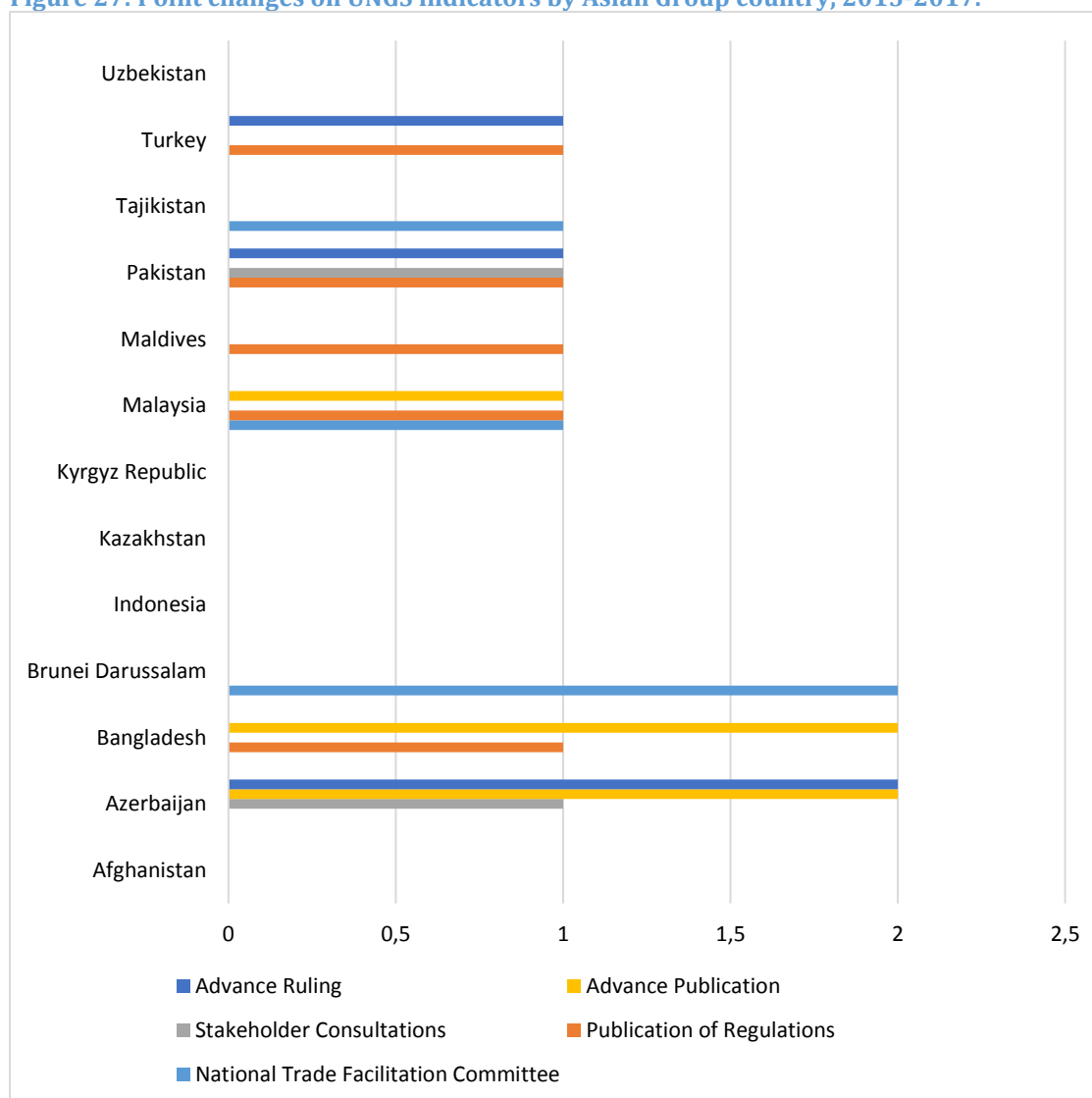
Figure 26: Point changes on UNGS indicators by Arab Group country, 2015-2017.



Source: UNGS. Note: zero height bars indicate no change. Data not available for both years for other countries.

Finally, Figure 27 shows the situation for the Asian Group. There is more evidence of progress in this group relative to the other two OIC regional groups. However, it is generally partial, with most countries moving forward in a partial sense that is reflected in percentage changes of 50%. Azerbaijan stands out for making major progress on advance publication. But as in the case of the two other groups, there are significant indications that progress tends to be focused on particular measures. Malaysia is an exception: the country has moved forward on three of the five issue areas simultaneously. While progress in the Asian Group is more generalized in a country sense than is the case for the other two regional groups, in an issue sense it remains largely piecemeal rather than broad-based.

Figure 27: Point changes on UNGS indicators by Asian Group country, 2015-2017.



Source: UNGS. Note: zero height bars indicate no change. Data for other countries not available for both years.

3.3. Major Achievements and Challenges for the OIC Countries

This section has reviewed the available data on the performance of the OIC countries in terms of public availability of trade-related information. It shows that on the whole, the group has achieved a level of performance that is typically between that of developing countries as a whole, but lower than the global average. Performance is variable from one area to another. The strongest areas of performance, where considerable achievements are notable among OIC countries, include the establishment of NTFCs and availability of information in the public domain. Areas of weaker performance, where challenges remain, include advance rulings in particular: the data suggest that this is an area where a number of OIC countries have experienced difficulties in terms of bringing their procedures in line with current best practice. But the OIC is a heterogeneous group in terms of regional characteristics and income levels, so

it is in line with expectations that performance should be variable. The key result is that the OIC, which is composed mainly of non-OECD countries, tends to perform than the non-OECD group as a whole. This result suggests that the group has been active in working on this area of trade facilitation, and has enjoyed considerable successes.

At the level of regional groups, the areas of achievements and remaining challenges tend to vary. In the latter category are publication of regulations and advance publication, appeal procedures, and advance rulings for the African Group; advance rulings and stakeholder consultations for the Arab Group; and advance publication and establishment of NTFCs for the Asian Group. Remaining areas are ones where there is evidence of important achievements, along with general results suggesting forward movement over time.

3.4. Conclusion and Lessons Learned

This review of the data has looked at the recent experiences of the three OIC regional groups, both as groups, and at the level of individual countries. By focusing on data from two international sources, it has been possible to identify significant policy changes at a detailed level, and to show cases where country-level performance has either improved significantly over time, or where it is now close to the global best practice frontier.

This Section suggests the following lessons from the detailed data review that has been conducted:

1. In line with the OIC's heterogeneous nature, regional and country experiences vary greatly with respect to public information availability.
2. In a broad sense, Africa tends to have a lower level of performance than the other two regions, but the fastest rate of improvement over time.
3. The Arab and Asian Groups contain a variety of country experiences, but each has an example of a country—the UAE and Malaysia—where practice is approaching the global frontier. This stock of knowledge constitutes a valuable asset for the OIC's membership, as it suggests the possibility of knowledge sharing within the organization, as well as capacity building and technical assistance if appropriate.
4. Although the evidence differs across datasets, the general impression is that performance on public information availability across the dimensions measured here is generally improving over time. Countries need to be cautious about backsliding, but generally the impetus is in the right direction, spurred, no doubt, by passage of the TFA.
5. Having said this, at the country level, performance improvements tend to be piecemeal rather than broad-based. There is a case for policymakers to revisit this approach: a value chain is only as strong as its weakest link, so given the importance of information flow for value chain optimization, it may be desirable to look at programs of broad-based performance upgrading in the area of information availability.
6. Particular areas in which further attention from policymakers is necessary include:
 - a. African Group: Publication of regulations, and advance publication, as well as appeal procedures, and advance rulings.
 - b. Arab Group: Advance rulings, and stakeholder consultations.
 - c. Asian Group: Advance publication, and establishment of NTFCs.

4. COUNTRY CASE STUDIES

This section builds on the two previous section by presenting a series of case studies of OIC and non-OIC countries. Each case study is designed to set out that country's approach to the public availability of trade information, with reference to established datasets, but also, in some cases, using information gathered directly from field visits. The rationale behind the selection of the case study countries was to ensure diversity in terms of geography, as well as economic and trade structure, and level of development. The reason for proceeding in this way is to ensure that the case studies are useful to a wide variety of OIC member countries, which represent a diverse group

The first four case studies are based on desk reviews only, with no field visits. The countries selected are: Mexico, Singapore, the UAE, and Malaysia. In terms of geographical coverage, these case studies look at Latin America, Southeast Asia, and West Asia. The countries chosen are at different income levels. In these case studies, the choice was made to focus on countries that perform well—including some that are at the global frontier—in the area of public availability of customs and trade information, so as to show what is possible with ambitious reforms. Given the limited nature of the research that could be undertaken for these countries, the desk review case studies are necessarily shorter than the field visit case studies, and focus on the main points for each country, rather than the more comprehensive treatment undertaken for the field visit countries.

The second group of case studies are based on field visits to one OIC country from each regional group. The semi-structured interview instrument used for these case studies, but not for the desk review case studies, is reproduced in Annex 1. From the African Group, the case study country is Senegal. For the Arab Group, it is Morocco. Finally, for the Asian Group, it is Bangladesh. Two of these countries are LDCs, but as will become clear, they have taken major strides forward in terms of making trade information public, including through the clever use of technology solutions. Morocco is a higher income country, and an acknowledged leader in the area. Again, the mix of countries makes it possible for all OIC member countries to find some insight of relevance to their own situation. It is to be hoped that the experiences of the seven countries presented, both the desk review studies and the field visit studies, will help spur productive reforms elsewhere in a spirit of information sharing, exchange, and mutual support.

4.1. Mexico

Introduction

Mexico is an upper middle income country according to the World Bank classification, and also a member of the OECD. In 2017, its trade to GDP ratio was nearly 78%, which is high for a relatively populous country. As is well known, it is highly integrated into North American value chains through NAFTA, and has successfully used trade through value chains to drive income growth and poverty reduction.

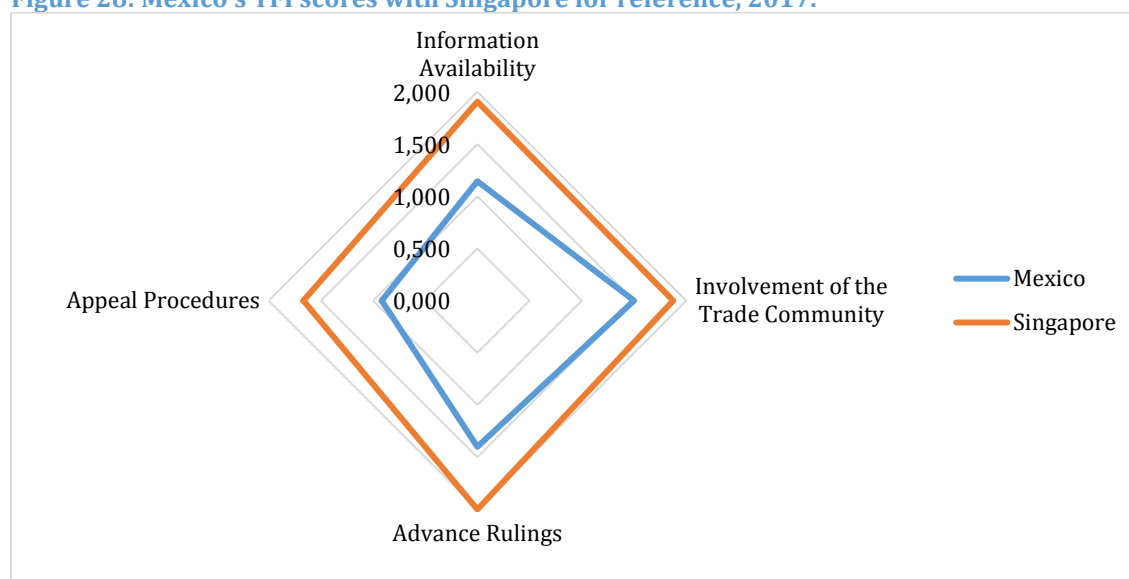
In relation to trade facilitation, Mexico ratified the TFA on July 26th, 2016. Although it is a member of the OECD, Mexico is self-declared as a developing country at the WTO, so it could elect to classify the operative parts of the Agreement into Categories A, B, and C. In fact, the country chose to put the whole TFA in Category A, which means that it became immediately

binding upon entry into force. This decision means that the Mexican government was satisfied that it was already in substantial compliance with the terms of the TFA. In a reflection of this fact, Mexico's page on the WTO's TFA database includes information on inquiry points, as well as links to relevant laws and procedures, as well as the country's Single Window.

Information Availability: General State of Play

Figure 28 shows Mexico's TFI scores, with Singapore as a best practice reference point. In terms of involvement of the trade community and advance rulings, Mexico's score is relatively close to Singapore's, although it is not yet at the best practice frontier. The gap is larger for appeal procedures and information availability.

Figure 28: Mexico's TFI scores with Singapore for reference, 2017.



Source: OECD TFIs.

Further information is available in Annex 5, which shows answers to individual questions within the TFIs. Responses show that Mexico is typically a strong performer, with many instances of full implementation of the measures in question, and many others of partial implementation. The major weak point is in relation to appeal procedures, where details are scant, and, based on OECD's assessment, there are concerns about judicial independence. The overall picture, however is of strong performance in most areas.

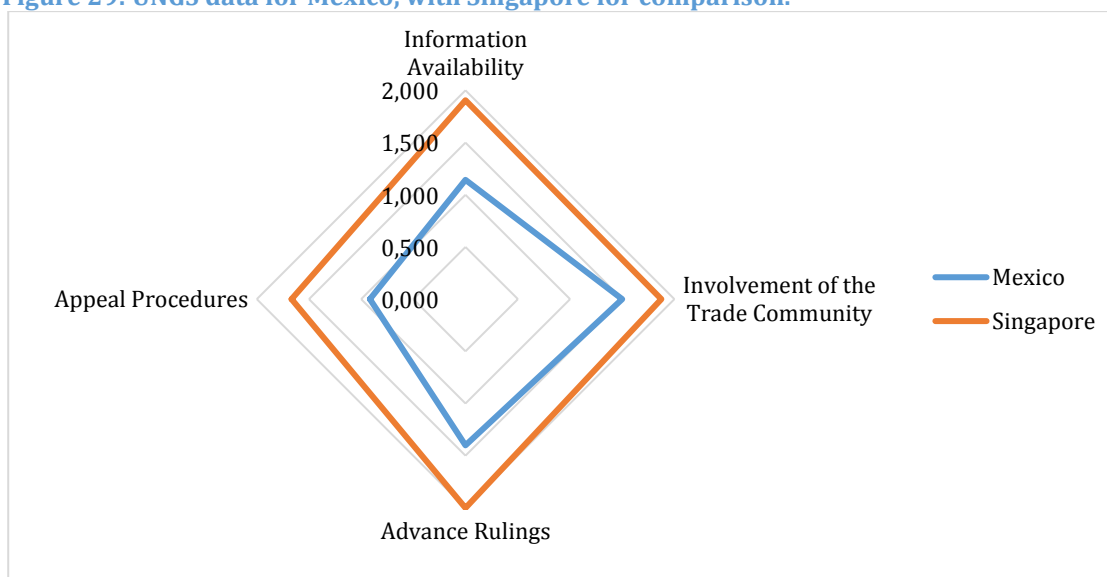
In terms of the scope of public information availability, Table 2 shows that there is a national customs website (www.aduanas.gob.mx, available in Spanish; not responding as at January 25th, 2019) that takes user feedback, duty rates are published, and enquiry points have been established. Similarly, information on trade procedures is available online. In particular, duty rates (tariffs as well as fees and charges) are published online, and import and export procedures are fully explained online with documentation downloadable. In other words, the extent of information publication covers all major areas of trade procedures. Publication is both by traditional hard copy, and also online. The tool used for publication is a website. ICTs contribute to information dissemination through use of a website, as well as online submission of documents and forms.

Administrative and Consultative Processes to Support Information Availability

Information on proposed changes to regulations and procedures is published before the changes come into effect. In terms of advance rulings, procedures are in place to issue such rulings that last for a given length of time. Significant rulings are made publicly available, so that other traders can plan their transactions accordingly. Similarly, appeals procedures are available in respect of customs decisions. However, the website does not have examples of classification, valuation, or origin available beyond what can be gleaned from existing rulings. Together, the development of these systems in Mexico over recent years supports the impression put forward above, namely that Mexico is a relatively strong performer in the area of information availability.

This picture of strong performance emerges even more clearly from the UNGS data (see figure below): Mexico has exactly the same pattern of scores as best practice proxy Singapore. While there is room for improvement in terms of the establishment of an NTFC, on the other indicators the UN records Mexico as having fully implemented the relevant measures, which is the same as for Singapore. In this case, the UN data paint a picture of even stronger performance than the OECD data.

Figure 29: UNGS data for Mexico, with Singapore for comparison.



Source: UNGS.

Mexico has the first virtual Single Window system in North America, VUCEM. The system brings together 11 government agencies and 198 formal processes through an administrative coordination process, and is widely used by the business sector. VUCEM contains all necessary administrative documents for trade procedures, and allows for electronic filing and interchange. As such, it is the key source for trade-related information in Mexico. The site is currently only available in Spanish, which means its capabilities could not be reviewed in detail for this report. However, it was clear that a considerable amount of information was made available to the general public, not just to the trade community. This kind of information availability is important for transparency, even though the primary effect of information in lowering trade costs comes through improved certainty and predictability, and reduced time and cost, for the trade community.

Mexico's VUCEM single window was developed as an initiative of the State. However, a private contractor was used to actually develop the system and software. Since its introduction, border crossing times have fallen, and the operator reports that data are treated with over 99% accuracy. The key change brought about administratively is that traders no longer have to deal with each agency individually, but instead can submit their information once, and from there, it is distributed to all relevant agencies.

Despite having a high quality single window system, Mexico does not have a TIP on the model currently promoted by the World Bank. Nonetheless, its TFA database page hosted by the World Trade Organizations contains links to online resources maintained by the state that contain the relevant laws and regulations governing trade. Like most countries, Mexico publishes these legal documents in hard copy through official registers and publications, but also puts them online. As a result, all necessary legal information for international trade transactions is in the public domain, and freely available online. Mexico has also established enquiry points, in line with the TFA, so foreign traders can easily access the necessary information for dealing with the Mexican market.

Benefits, Challenges, and Lessons Learned

A review of the relevant data and sources suggest that an area where Mexico could improve performance relative to a world leader like Singapore is in relation to advance rulings. Advance rulings on tariff treatment and classification are available in Mexico, they are legally binding, and they last for a defined period of time. However, information on the system is not readily obtainable through public sources. It is likely that the trading community understands the key characteristics of the system, but the lack of publicly available information suggests that smaller and infrequent traders may be hindered in their use of this system. Information compiled by APEC suggests that advance rulings must be issued within 90 days. Rulings can cover valuation, classification, and origin, and are valid for up to three fiscal years from the time of issue. Advance rulings can be obtained by submitting a request to Customs, which operates under the general authority of the Fiscal Law. No information is available from that source, or any other, on issues like modification or revocation of a ruling, or publication of rulings and treatment of confidential information.¹⁷

Like the case of Morocco, discussed below, Mexico's approach to public information availability is driven in part by regional integration. The integrated North American economy is crucial to Mexico's development prospects, and a key feature has been the emergence of cross-border production platforms (GVCs) in sectors like light manufacturing, and the automotive industry. A key feature of this business model is that trade costs need to be minimized so that intermediate inputs can move easily across borders during production. This dynamic gives governments an incentive to address the informational costs associated with trade transactions, which Mexico, like Morocco, has done very successfully.

¹⁷<https://www.apec.org/Groups/Committee-on-Trade-and-Investment/-/media/Files/Groups/SCCP/aar15APEC-Survey-on-Implementation-of-Article-3-of-the-WTO-Trade-Facilitation-Agreement-as-of-15-May.docx?la=en&hash=1F51544BA8A3080661ED9AA97C57A725C6E7CB39&hash=1F51544BA8A3080661ED9AA97C57A725C6E7CB39>.

There is no empirical evidence on the economic benefits of Mexico's approach to information availability, as well as online processing through the VUCEM Single Window. However, intuitively the benefits are likely to take the forms discussed in general terms above. It is not possible to present dollar figures for the benefits, as they have not been assessed in a rigorous modeling framework.

Given the level of development of Mexico's approach to information dissemination, as well as its status as a middle income country, there is no evidence of a need for further technical assistance to develop this area of trade facilitation. This view is reinforced by the country's approach to scheduling of its TFA obligations, where it has not placed any obligations in Category C (i.e., requiring further technical assistance prior to implementation becoming binding).

The key lessons from Mexico's experience are:

- Value chain trade, particularly in an integrated regional market, provides governments with a strong incentive to improve trade facilitation, including by reducing informational trade costs.
- For strong performers, the TFA represents an agreed global benchmark, not a future objective. As such, countries like Mexico can schedule the whole agreement in Category A, as they are already compliant.
- Although a virtual Single Window system is not necessarily required to increase public availability of trade information, there are important synergies between the two objectives, so pursuing them together can have tangible benefits for the trade community.

4.2. Singapore

Introduction

Singapore is a high income country according to the World Bank's classification. As a small country, it is highly trade dependent: the value of trade was equal to 322% of GDP in 2017.¹⁸ Singapore has been used throughout this report as a proxy for the global best practice frontier. Its high performance in logistics and trade facilitation is well known: it is frequently at or near the top in relevant international rankings, like the World Bank's Trading Across Borders database, and the Logistics Performance Index. Singapore has consistently innovated in trade facilitation, in particular through the use of ICT-based solutions.

Information Availability: General State of Play

Having already presented Singapore's TFI and UNGS data as benchmarks on numerous other occasions throughout this report, they are not repeated here. Instead, the analysis moves to a consideration of the country's performance on the detailed questions that form the basis of the TFIs. As Table 6 (Annex 5) shows, Singapore scores the maximum possible score of 2 on nearly every indicator in the four pillars covering information availability. There is room for improvement in the timeliness of appeals, as well as the time given for consultations and comments on draft measures (which must nonetheless be publicized prior to entry into force).

¹⁸ It is possible for a country's trade to GDP ratio to be in excess of 100% because trade is measured on a gross shipments basis, while GDP is measured on a value added basis. Accounting for re-exports also complicates the calculation in Singapore's case.

Otherwise, the table suggests that the choice of Singapore as a proxy for global best practice in information availability was fully justified.

Singapore was a pioneer in the use of information technology to facilitate access to trade related information, as well as completion of trade formalities. TradeNet, the country's single window for trade, was introduced in 1989, and has been the subject of cases at the Harvard Business School, in recognition of its highly innovative nature. The program is powered by Crimson Logic, a private service provider that has gone on to provide single window solutions in a variety of countries around the world, and is also active in other aspects of e-government. All trade-related legislation is available through the website of Singapore Customs, www.customs.gov.sg, which is available in English. Singapore generally practices free trade, which means that most goods enter the country duty-free. However, there are a limited number of exceptions, as well as excise duties in some cases, and the Customs website provides full details. The website gives worked examples of duty classification, so given Singapore's limited number of non-zero applied tariff lines, the description on the website would typically be sufficient for a trader to know with relative certainty whether or not their goods are dutiable under one of the exceptions to the general policy of free trade. The Customs website also contains comprehensive information on valuation, with worked examples. Again, given the small number of tariff lines where the applied duty is not zero, the explanation would typically be sufficient for a trader to know before trading what the duties payable will be. In addition, the website contains information and step by step instructions on how to import goods under preferential tariff schemes, including requirements for establishing and certifying origin. Again, the application of these schemes is much narrower than in other countries, given that Singapore essentially practices free trade, but for those tariff lines with non-zero applied tariffs, the website informs traders of how to claim preferential treatment.

Singapore ratified the TFA on January 8th, 2015. Although it is a high income country, Singapore is a self-declared developing country at the WTO, and so, like Mexico, has the option to put TFA obligations in Categories A, B, and C. However, the country opted to notify the entire Agreement under Category A, which means it became binding on Singapore immediately upon entry into force. This approach, based on the government's belief that it was already in full compliance with the terms of the agreement, reinforces the view expressed elsewhere in this report that the TFA is a benchmark, not an objective. In reality, Singapore has been compliant with the TFA's terms for some time, and has been moving forward on other fronts so that its performance is, in effect, quite superior to what is required by the TFA. Clearly, there is no need for technical assistance to further develop information dissemination in Singapore, as evidenced by the country's decision to place the whole of the TFA in Category A, with no provisions in Category C (requiring technical assistance prior to implementation becoming binding). Indeed, Singapore is typically a source of technical assistance in this area, rather than a recipient.

In terms of public information availability, the Singapore Customs website, which is referenced on the TFA Database page hosted by the WTO, contains all relevant legal information on trade-related laws and regulations, as well as procedures, fees, and charges. Enquiry points have been established, and are equally posted on the WTO TFA Database site.

Compared with other websites and portals examined in this project, Singapore's clearly represents global best practice. The scope of information dissemination covers the full range of

trade-related information and procedures, including clearly worked examples, and online forms for submission through the Single Window system. The country makes extensive use of ICTs through its customs website and Single Window. The method of information dissemination is primarily electronic, through a website, in addition to traditional hard copies.

Administrative and Consultative Processes to Support Information Availability

Singapore is continuing its history of innovating in the provision of trade-related information by moving to roll out a new Networked Trade Platform (NTP). It is a national trade information management platform that combines information availability, document processing, and information dissemination by bringing together the full ecosystem of actors involved in trade transactions. The NTP is available to all organizations, domestic and foreign, with a CorpPass ID. CorpPass is Singapore's electronic system for processing corporate transactions, and is an essential asset for any business that is active in the country. In addition, the public part of the NTP has links to fillable forms for customs and border processes, such as formalities related to compliance with rules of origin.

Singapore's approach to advance rulings also shows why the country is so highly ranked. Full details of the applicable procedures are provided on the Singapore Customs website. Applications for advance rulings can be made by email, using a form available on the website, along with supporting information. Advance rulings are issued within thirty days, and are valid for three years. Application fees are very moderate, SGD\$75 for classification rulings and SGD\$165 for valuation rulings. Advance rulings can cover classification and valuation issues; the website does not indicate whether advance rulings are available for determination of origin, although that case is also provided for in the Schedule to the Customs Act. Advance Rulings can only be rescinded or modified in cases identified by the law, namely an error of fact, a change in circumstances, inaccurate information provision by the applicant, a change in classification basis, a change in circumstances relating to the relevant goods, an offence is suspected in relation to the goods, or as allowed for under a specific RTA.

Benefits, Challenges, and Lessons Learned

In drawing conclusions in relation to Singapore, particular emphasis is placed on the incorporation of information and transaction execution capability into an integrated development environment. There is also a wealth of experience behind Singapore's system, which means that there has been time to incorporate feedback from the trade community. The city state's reputation as a global leader in trade facilitation is reinforced by a consideration of the ways in which it makes trade information available.

Singapore's commitment to public availability of trade-related information is part of a broader governmental commitment to transparency and good governance. Following its independence in 1965, Singapore's government established strong norms in favor of the rule of law, and succeeded in essentially eliminating the problem of corruption at the border, but also elsewhere in public life. It is consistently highly rated on transparency indices that provide cross-country comparisons. In addition, Singapore quickly recognized that its strategic location could translate into a significant commercial advantage as a global trade hub but that it would have to ensure that its border processes and port procedures were world leading. Its approach to information availability is therefore grounded both in a commitment to good governance, but also in a

recognition of the important role trade can play in promoting income growth and development over the medium-term.

Key lessons from Singapore's experience include the following:

- A commitment to public availability of trade-related information is on-going, not once off. Systems need to be constantly upgraded and improved.
- Next generation trade facilitation solution leverage not only ICTs, but also open-architecture development platforms so that solutions to problems can come from value added services designed by the trade community itself.
- The TFA, although a useful global benchmark, represents the level of performance achieved by global leaders some time ago. As such, all countries, even world leaders, need to constantly innovate in trade facilitation, including through new measures to reduce the informational costs associated with trade transactions.

4.3. United Arab Emirates

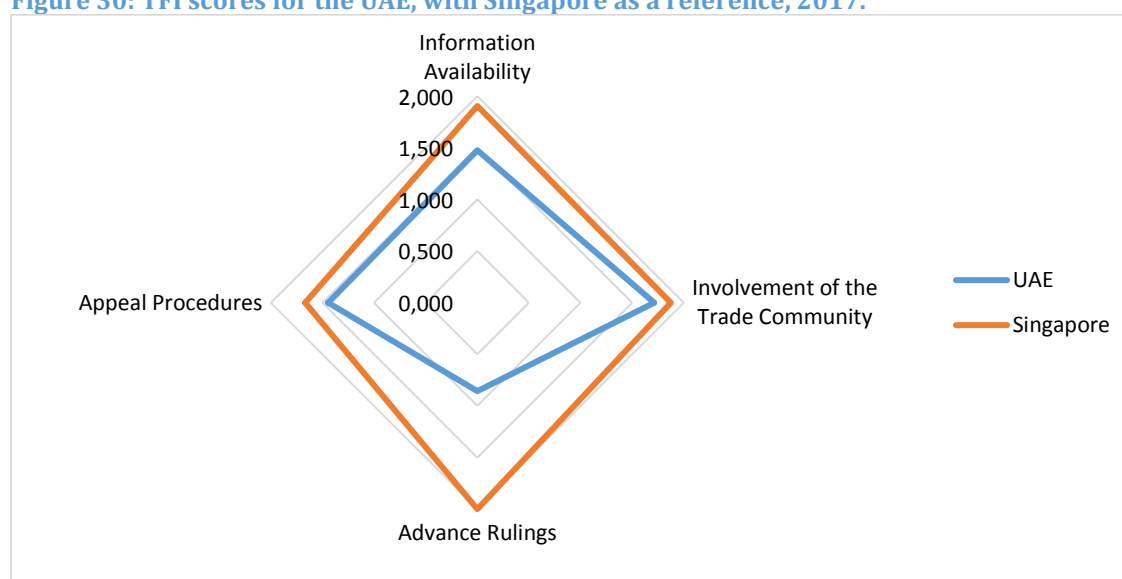
Introduction

The UAE is a high income country according to the World Bank classification. In 2017, its trade to GDP ratio was 173%, which indicates a very high level of engagement with the world economy. The country has been working hard at all levels to become a transport and logistics hub, and this has included considerable investment in improving its trade facilitation performance.

Information Availability: General State of Play

Figure 30 indeed shows that the UAE is a strong performer relative to the global best practice frontier, proxied by Singapore. Its scores are close to Singapore's in relation to information availability, involvement of the trade community, and appeal procedures. Only in the area of advance rulings does it have a significantly lower score.

Figure 30: TFI scores for the UAE, with Singapore as a reference, 2017.



Source: OECD TFIs.

Table 4, which contains detailed data from the TFIs, confirms this impression. The UAE has either partially or fully implemented most aspects of the four pillars examined in this report. On advance rulings the major area of weak performance appears to be the absence of effective time limits. Nonetheless, the overall impression that emerges is one of strong and consistent performance.

The UAE ratified the TFA on April 18th, 2016. It has designated all of the first four articles under Category A—since it has developing country status at the WTO—with the exception of Article 3.1 on advance rulings. It does not currently have any provisions notified under Category C, so there is no evidence of a requirement for further technical assistance. Indeed, as already indicated, the area of advance rulings is the subject of ongoing work within the Customs administration, but there is no evidence that the performance gap relative to global best practice is related to a need for technical assistance. This pattern of notifications reinforces the impression noted above that advance rulings is an area where performance could improve to take the country closer to the global best practice frontier.

Administrative and Consultative Processes to Support Information Availability

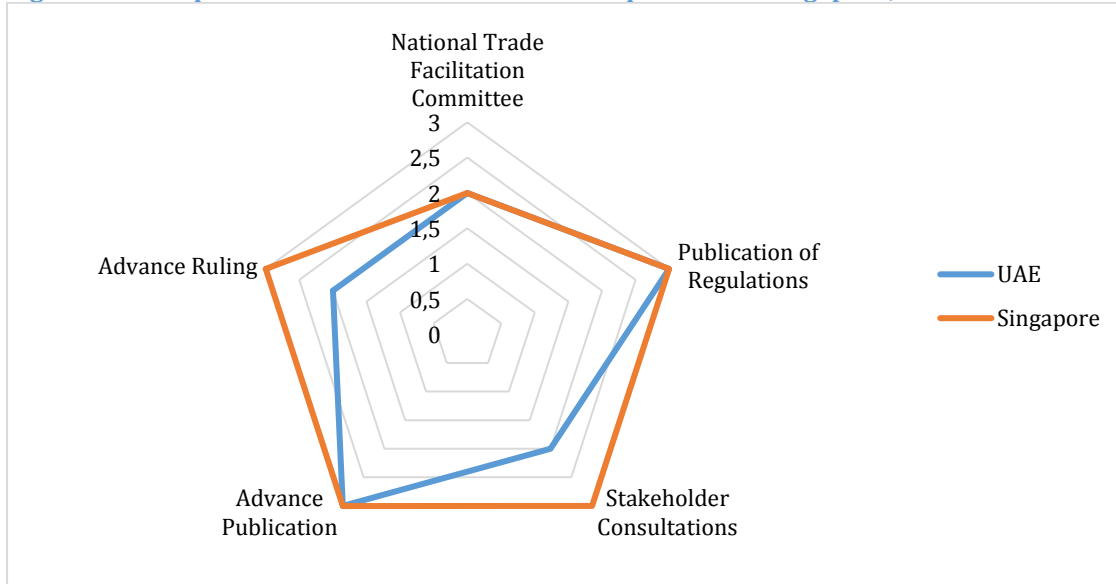
The UAE Customs website, www.fca.gov.ae, has a link to the unified tariff schedule for GCC countries. Single Window services are provided by Dubai Trade, www.dubaitrade.ae, a service that brings together the various processes and procedures related to trade transactions, and houses them together. Companies can subscribe to Dubai Trade to have access to its full functionalities. In addition, a large number of user guides and information sheets relating to different aspects of the trading environment are available free of charge. In any event, www.dubaicustoms.gov.ae has comprehensive access to customs and trade procedures. The website provides details of customs procedures, and offers businesses gateways that can be used for electronic declarations. There is also easy access to enquiry points. Websites are available in Arabic and English. However, the provision of information on duties and charges is not comprehensive. Similarly, the website does not have fully worked examples of classification, valuation, and determination of origin, as was seen in the case of Singapore. However, the UAE has established enquiry points for trade facilitation purposes.

The UAE has procedures for advanced rulings, which can be requested online. However, as the OECD data suggest, full details on the rules surrounding them are difficult to identify, which introduces some uncertainty into the process. Although a large amount of information is available online for the UAE, it is not centralized in the same way as in Singapore, for example, and in cases like advance rulings, does not reach the same level of precision and clarity for operators. As a result, no information is publicly available on the duration of advance rulings, the charges associated with them, or the circumstances under which they can be modified or revoked, as well as publication requirements and the treatment of confidential information. Such information is likely available and well understood within the trade community, but the lack of a single publicly available, non-technical source would be an obstacle for small or intermittent traders. The issue of advance rulings is the subject of an ongoing initiative within Dubai Customs, as at December 2018.¹⁹

¹⁹ <https://www.dubaicustoms.gov.ae/en/NewsCenter/Pages/NewsDetail.aspx?NewsID=1264>.

The UNGS, by contrast, suggests that the UAE's performance is generally closer to the best practice frontier (Figure 31). However, the area of advance rulings again stands out as one where performance is significantly behind best practice.

Figure 31: UAE performance on the UNGS data compared with Singapore, 2017.



Source: UNGS.

The Dubai Trade online platform, which is a private entity bringing together all major stakeholders, integrates services from a range of public and private entities, including Customs, to provide a comprehensive trade facilitation resource. The website is available in Arabic and English. It operates as a virtual Single Window system. In addition, the website provides online access to all relevant laws and regulations, as well as procedures and documents. Like the other high performance countries examined in these case studies, the UAE has developed a comprehensive online solution designed to reduce the informational costs associated with international trade transactions.

Benefits, Challenges, and Lessons Learned

As in the other countries reviewed, there is no systematic quantitative evidence, in a causal sense, of the benefits of public availability of trade-related information. But the UAE has been successful in becoming more integrated over time in the world economy, and is a regional, and in some sectors global, hub for commerce. This development would not have been possible in a challenging trade facilitation environment, or one way information was difficult and costly to obtain.

The scope of public information dissemination is not as complete in the UAE as in Singapore, but the country makes effective use of ICTs through the use of websites and online resources to publish trade-related information. While there is a performance gap in some areas relative to global best practice, the available evidence suggests that the UAE is working towards closing that gap. It is already compliant with the bulk of the TFA's provisions within its first four articles, with the notable exception of advance rulings.

Key lessons from the UAE experience include:

- High level government impetus can help incentivize administrations to improve trade facilitation performance, and move forward on public availability of information.
- The objective of becoming a global logistics hub also provides a powerful incentive to reduce the informational costs associated with international trade transactions.
- Integration of information provisions with a virtual Single Window is an effective way of reducing trade costs in a broad sense, as it uses ICTs to the maximum possible extent.
- Involvement of the whole trade community, including the public and private sectors, is necessary to successfully reduce the informational costs associated with trade transactions.

4.4. Malaysia

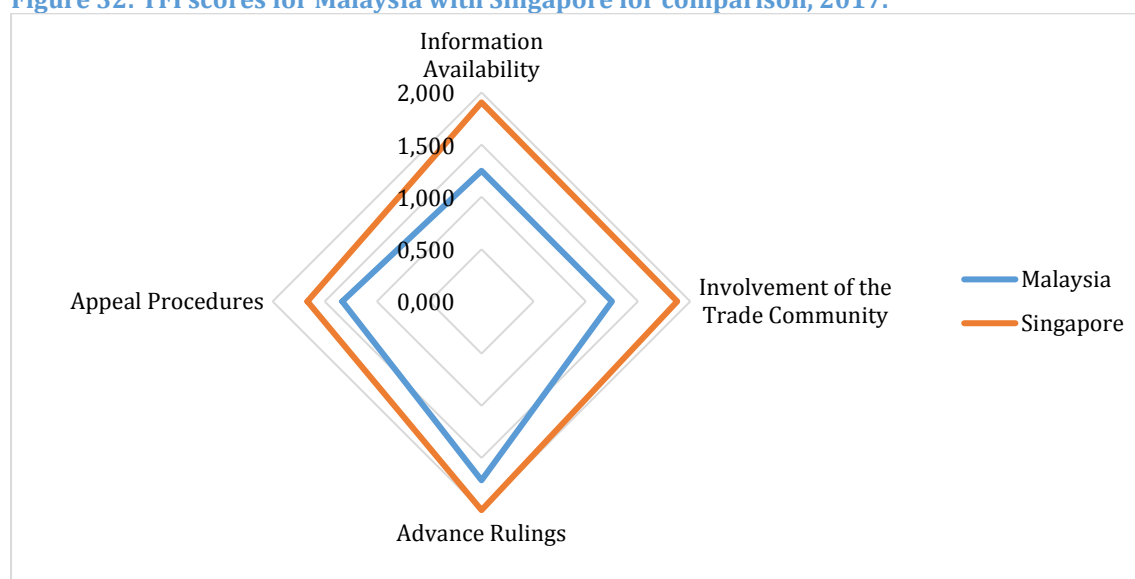
Introduction

Malaysia is an upper middle income country according to the World Bank classification. Like other countries in Southeast Asia, it is highly trade dependent: in 2017, its ratio of trade to GDP was 136%. Malaysia is heavily invested in the value chain model of development, having focused on industries like electronics where intermediate inputs move across borders multiple times during production, which means that trade facilitation is a vital determinant of country competitiveness. In addition, Malaysia's region is highly competitive in terms of trade facilitation performance, as it is home to Singapore, a world leader and Malaysia's immediate neighbor, and ASEAN has been active in promoting trade facilitation and connectivity.

Information Availability: General State of Play

Malaysia is therefore unsurprisingly a strong performer in trade facilitation, as indicated by Figure 32 below. Its score is quite close to Singapore's on advance rulings and appeal procedures, although there are more notable differences on the other two dimensions, namely information availability and involvement of the trade community.

Figure 32: TFI scores for Malaysia with Singapore for comparison, 2017.

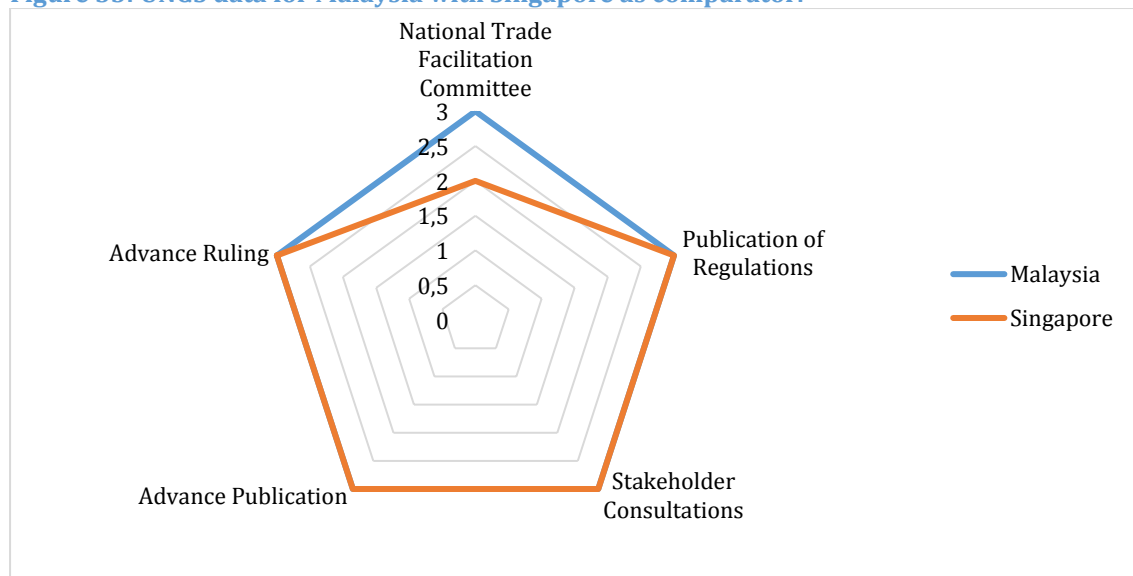


Source: OECD TFIs.

More detail on these scores is available in Annex 5, which shows the responses to individual questions in the TFIs. The detailed data confirm the view that Malaysia is generally a strong performer in relation to information availability, but there are areas in which improvement could be possible, such as the timeliness of provision of information, and some other issues related to transparency and process.

The picture that emerges from the UNGS data, see figure below, is somewhat different. It shows Malaysia out-performing Singapore in terms of having a fully established NTFC, and performing equally with Singapore in all other areas. These data are consistent with Malaysia being a global leader in information availability, based on the five data points relevant to this issue in the UNGS dataset.

Figure 33: UNGS data for Malaysia with Singapore as comparator.



Source: UNGS.

Malaysia ratified the TFA on May 26th, 2015, and has notified all four of the first articles dealing with information availability in Category A. In other words, the government is confident that it already complies with these obligations, and so accepts that they became binding upon entry into force of the Agreement. Malaysia does not currently have any Category C notifications, so there is no evidence that further technical assistance is required to develop capacities in the area of public information availability.

Administrative and Consultative Processes to Support Information Availability

Malaysia has had a Single Window in operation since 2009. It is now contained in the myTRADELINK website (<http://www.mytradelink.gov.my/>), which is an online platform for document filing, payment, and information flow. The website is available in English and Malay. It contains a link to the Customs Act, but does not appear to have a comprehensive database of trade-related regulations going beyond that one piece of legislation. Malaysia of course publishes all such legislation, but there does not appear to be a single digital repository bringing it all together, so some degree of searching is required to find the relevant rules. Data available on the website show that the single window processes around 1,000,000 e-declarations per

month, which is a high volume consistent with the important role played by trade in Malaysia's broader economy. The website provides a searchable interface for obtaining information on applied tariffs. However, there are no fully worked examples of valuation, duty determination, or origin determination as in the case of Singapore. Such information may be contained in the site's User Guide, but the link to that file was broken as at January 26th, 2019. A general assessment of myTRADLINK suggests that it is comprehensive in terms of being an electronic Single Window for all trade related processes, but information availability as such is not as comprehensive as in the case of Singapore, for example. The scope of information dissemination is not as complete as Singapore, and notably not all relevant information is available in English, but the scope of information nonetheless contains all key elements, such as regulatory documents, forms, and applied tariff rates. The method for information dissemination is primarily electronic. ICTs are used in the form of a website that both contains relevant information, and provides access to the country's Single Window. An enquiry point has been established. Information on formalities must be published prior to entry into force, and the trade community is involved in discussions with the public sector through the NTFC.

Malaysia Customs has procedures for advance rulings on valuation, classification, and origin. Indeed, a review of the OECD data suggests that it complies nearly fully with the TFA references to advance rulings. However, direct information is difficult to obtain, as the relevant section of the Malaysian customs website on advance rulings is only available in Malay. It is therefore not possible to provide direct information on the duration of advance rulings, the procedures governing them, the circumstances under which they can be revoked or amended, and the way in which they treat confidential information, including publication requirements. However, the OECD data suggest that Malaysia's practice is similar in substantive terms to the Singapore benchmark, so it is likely that this information is well understood within the local trade community. However, making this information publicly available in an international language would be a priority for overseas traders looking to access the market, in particular smaller businesses.

MyTRADELINK was an initiative of the Malaysian government, but is operated by a private company. As with the other examples examined in this report, it brings together the major stakeholders in the trade community.

Benefits, Challenges, and Lessons Learned

Malaysia has been strongly influenced by the experience of its close neighbor, Singapore, which has leveraged strong trade facilitation performance to help support not only trade integration, but also income growth and development. Malaysia is generally a strong performer in terms of the key indices examined, but subjectively, the ease of use of its online platform is not developed to the same level as in Singapore. Nonetheless, the country has made good use of regional initiatives and the existing knowledge base to ensure that key trade related information is available online, and is integrated with the ability to process documentation online.

Key lessons from Malaysia's experience with public availability of trade information include the following:

- Regional initiatives, such as ASEAN's work on trade facilitation and connectivity, can have a significant effect on national policies by promoting experience sharing and learning from regional partners.

- A virtual Single Window is an important way of reducing informational trade costs, but it should ideally be combined with a comprehensive repository of Customs and trade-related laws, regulations, rules, and procedures, so as to make navigation and research as easy as possible for users.
- Involving the trade community is crucial to the functioning of informational systems.
- As for other high performing countries, the TFA's disciplines on information availability are only a benchmark, not an objective. Malaysia has been compliant with these obligations for some time, and so could without risk schedule the first four articles of the TFA in Category A.

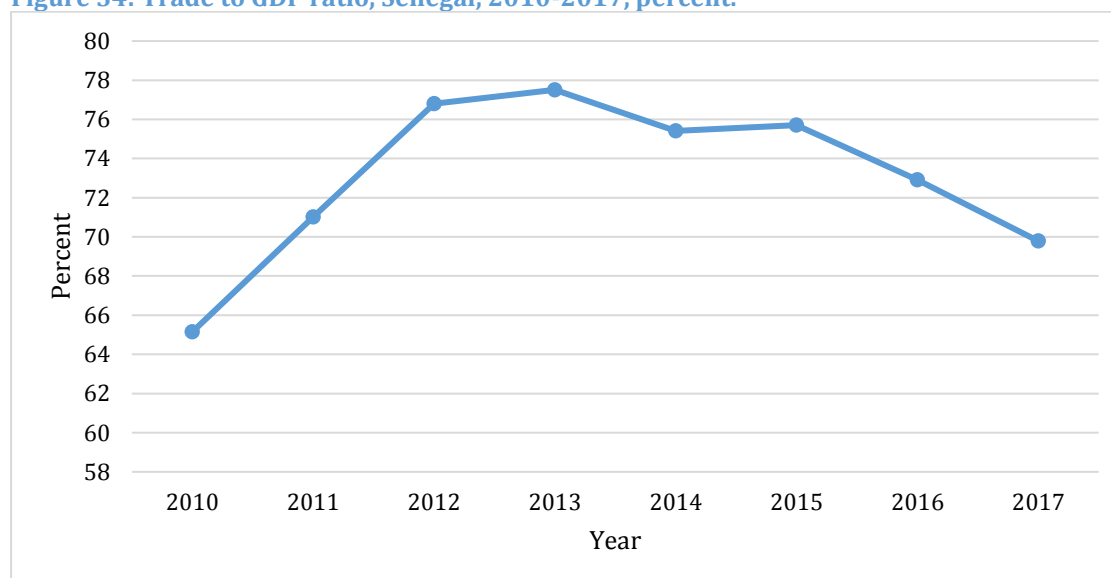
4.5. Senegal

Introduction

Senegal is a Least Developed Country as defined by the United Nations. Since 2010, per capita GNI in purchasing power parity (PPP) terms has grown at 3.1% on an annualized basis, which is significant from the point of view of supporting poverty reduction. A coastal country, Senegal has developed significant intra- and inter-regional trade links, although its exports remain relatively concentrated in the primary sector.

Figure 34 shows the importance of trade to Senegal's economy. Its ratio of trade to GDP is relatively high—about double what is observed in Bangladesh, the other LDC among the case study countries—at 60%-70%. In the first few years of the sample, trade was growing at a faster rate than GDP, but that has slowed to some extent in the latter part of the sample, as in much of the world following the Global Financial Crisis.

Figure 34: Trade to GDP ratio, Senegal, 2010-2017, percent.



Source: World Development Indicators.

Information Availability: General State of Play

Implementation of WTO TFA, and Comparison with Best Practice

Senegal ratified the TFA on August 24th, 2016. So far, it has only made its Category A notification, but has not notified any provisions under categories B and C. Among the first four articles, only

Article 2.1 (information and opportunity to comment before entry into force), Article 2.2 (consultations), and Article 4 (appeal or review procedures) are listed in Category A. This pattern of notifications is suggestive of some limits in Senegal's current practice as against the benchmark set by the TFA. To provide further detail, Table 2 sets out a detailed analysis of Senegal's scheduling of commitments under the TFA, focusing on the first four articles. As of November 2018, Senegal has only notified its Category A commitments, so the table necessarily cannot speculate as to the nature or extent of Category B and C obligations. Where no Category A notification has been made, the entry is left blank.

Table 2: Detailed breakdown of TFA implementation by Senegal.

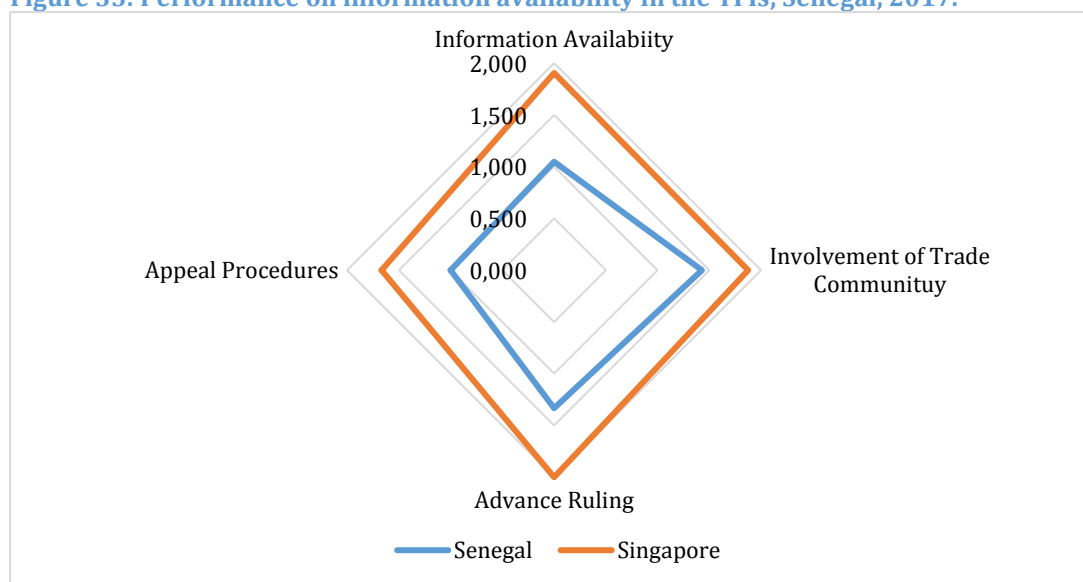
Provision	Heading/Description	Category and Indicative date for implementation (as per Member's notification)
Article 1.1	Publication	
Article 1.2	Information available through Internet	
Article 2.1	Opportunity to Comment and Information before Entry into Force	A
Article 2.2	Consultations	A
Article 3	Advance Rulings	
Article 4	Appeal of Review Procedures	A

Source: Author based on information from WTO.

To provide context for the detailed discussion to follow, we use international data to provide a "big picture" comparison between Senegal's performance and what could be considered international best practice. To proxy the latter, we use Singapore—an acknowledged global leader in trade facilitation. Concretely, we analyze Senegal's performance relative to Singapore on key dimensions of the TFIs related to information availability. It is impossible to undertake such a comparison using the UNGS, as data are not available for Senegal in the current version of the database.

The view of incomplete progress that emerges from Senegal's notification pattern is reinforced by a comparison of the countries scores on the TFIs against a proxy for global best practice, namely Singapore (Figure 35). Senegal's score is substantially less than Singapore's on each of the four information availability pillars of the TFIs. It is closest in terms of involvement of the trade community, and most distant in relation to information availability. In terms of dynamic performance, a comparison of the TFIs as issued in 2015 versus the 2017 update shows that there has been very little movement in terms of information availability, trade community involvement, or advance rulings; the indicators suggest there has been some backsliding in terms of appeal procedures.

Figure 35: Performance on information availability in the TFIs, Senegal, 2017.



Source: OECD TFIs.

The simulator module of the OECD TFI website makes it possible to obtain the detailed score information underlying the pillars presented above, and discussed in Sections 2 and 3 provides results. There are numerous areas in which Senegal scores the maximum possible score of 2, which is indicative of notable progress in terms of the availability of customs and trade-related information. However, work remains to be done in other areas, such as facilitating the usefulness of enquiry points, publication of rulings, access to review procedures, and judicial independence. Many of these issues are likely symptoms of more general issues arising from the perspectives of governance and transparency in the country. Moving forward on trade specifically is challenging if there is not more generalized progress in promoting government transparency, which then helps provide additional impetus to reforms in the trade area. Nonetheless, given its status as an LDC, Senegal performs relatively well on these metrics, and the effort that Customs and trade administrations have put into developing high quality information systems is clearly displayed in the number of areas where the country scores the maximum possible 2 points.

The second major dataset used in this report, the UNGS, does not include Senegal in its 2017 sample, so it is not possible to present an interpretation of those data in addition to what is in the TFIs.

Scope of Information Dissemination to the Public

Focusing strictly on legal measures, as in the previous sub-section, suggests that Senegal is relatively distant from global best practice. However, the country has taken important de facto steps to improve the public availability of customs and trade information in recent years.

As part of its plans to implement the TFA Senegal has developed and operationalized a Trade Information Portal (TIP) which enables it to make available to actual and potential traders all regulatory trade information related to their transactions in Senegal. As part of the project, policymakers engaged in a comprehensive assessment that drew from websites that already publish such information, but also identified trade-related regulation not previously available

online. The evaluation also outlined additional issues and advanced solutions subsequently incorporated in the TIP project.

The Senegal TIP was developed according to guidelines outlined by the World Bank TIP. The Ministry of Trade owns the TIP on behalf of the government, and has overall responsibility for content. Content is currently available in French, and partially in English. Senegal's TIP will serve as a unique electronic platform, provided by the government to allow traders to obtain information on all regulatory requirements needed to undertake international trade. Discussions are underway within the government of Senegal to ensure information on websites will be complete and regularly updated. Given the breadth of information contained within the concept of a global TIP, Senegal has recognized the importance of collaboration across ministries and agencies. The TIP is available online at <https://senegalcommerce.sec.gouv.sn/>.

The TIP is a single platform for all single window systems operationalized through the consolidation of ORBUS, GAINDE 2000 (the current Single Window for international trade), and the Customs administration website. These elements will together form GAINDE INTEGRAL and once fully operational, will ensure Senegal has a fully TFA compliant Single Window. In terms of the types of information available, the focus of the TIP on regulatory measures means that the full range of rules and regulations governing trade transactions will be available, while integration with the Single Window will facilitate access to forms and other documentary formalities. The figure below shows the home page of the TIP, and demonstrates the kinds of information that are accessible through it.

Development of the TIP will require time and resources, which is likely why Senegal has not notified all of the first four articles of the TFA under Category A, even though it has been undertaking concrete reforms in this area. The TIP was officially launched in June 2018. The figure below shows the administrative machinery behind the TIP, and highlights the way in which it brings together information sources from various agencies and governmental organs.

Publication of Trade-Related Rules and Procedures

The Senegalese authorities believe that, to the extent possible, officials must publish all trade rules, regulations, and procedures through the TIP. In this vein, authorities have made available to the TIP committee all relevant legislation in paper form; the plan is to have all these digitized and posted online in the near future, which will make them more easily accessible to the trade community. Overall as of August 2018 close to 100% of customs and trade information has been compiled and made available to the TIP steering committee, with about 80% available in digital form and ready to be made accessible through the TIP website. Given that the TIP is still under development as of November 2018, it is not currently possible to show screenshots or flowcharts to give a sense of the types of information available, or the way in which the system works.

An essential part of the work program for developing the Senegal TIP was producing a catalogue of all laws, regulations, instructions, measures, and other legal instruments related to trade, as well as instructions on procedures and access to the country's tariff requirements. The catalogue also included the lead agencies. This exercise itself enhanced the public availability of trade information, even before full implementation of the TIP, by ensuring that a consolidated list of

legal frameworks existed within the administration. This in turn lays the basis for disseminating the information more widely, in particular once the TIP is fully operational.

Much legislation in Senegal is already published online through the www.sec.gouv.sn website, but the TIP will improve this situation by ensuring coverage is comprehensive for trade, and also dealing with the small number of regulatory measures yet to be identified and digitized. It will also bring all sources together into a single interface geared towards the trade community. A key issue identified by stakeholders is ensuring continuous, long-term operation of the TIP: as a USAID-supported project, it will be important to identify additional sources of funding that look beyond the initial implementation period of the TFA, to ensure that the advances that have already been made, and will be made, in the area of information availability are consolidated. Websites are available in French, and partially in English.

Means of Publication

Currently, Senegalese officials publish customs and other trade information in hard copy, and also digitally through the Senegal Customs and GAINDE 2000 website. In the future, officials will consolidate Customs and trade information through the GAINDE Integral website. This overall framework, which strives to ensure the availability of trade and customs information to the public, is part of Senegal's broader ambition to move towards an IT-enabled digital economy, undertaken through a vast E-government program. This platform is itself an integral part of the Senegalese 2025 strategy which strives to achieve emerging market status. To that effect, the government has put in place sector-specific programs that will help spell out priority action plans as well as outline and define the roles of various parties.

Trade facilitation and logistics are featured prominently in the Senegalese government's digital economy plan as well as through shallow integration Customs and trade-related infrastructure. This policy shift will, however, result in less than optimal trade information made available to relevant trade actors, particularly those in the private sectors. However, putting in place strategies that strengthen collaboration among actors in line with relevant articles in the TFA and a vibrant E-commerce expansion can help mitigate these effects.

The Senegalese state also envisages implementing equally ambitious legal and regulatory reform and will move beyond the TFA requirements as well as focus on boosting electronic transactions; promoting cybersecurity, cryptology and data protection. Such legal and regulatory changes to ensure effective E-government will also require the state to align its regulatory system to international standards.

Use of Information and Communication Technologies (ICTs)

Senegal has a government wide ICT policy and program spearheaded by the "Agence de l'informatique de l'Etat (AIE)", which is responsible for regulating and monitoring information technology related endeavors by all government departments and public agencies. To that effect, the AIE website (<https://www.adie.sn/>) will host the TIP.

As noted above, the government has also implemented an E-government strategy which is an integral part of Plan Emerging Senegal (PES) that provides the current government's framework for reaching emerging country status by 2035. The state also envisages further efforts through the "Digital Senegal 2025" as well as through the Development Policy Operation for the World

Bank which strives to enhance the legal and regulatory framework and thereby remove the critical impediments which prevent ICT from boosting growth and ensuring poverty alleviation.

Senegal has been a regional leader in the rollout of ICTs, including in trade, as evidenced by the success of its Single Window program.²⁰ It is moving forward in terms of promoting online access to trade and Customs information, but the current state of play, as suggested by the initial analysis, is one of partial and ongoing application and use of ICTs. Given time and resource constraints, increased use of ICTs is likely a project for the medium-term in this area.

Use of Inquiry Points, Call Centers, and Information Centers

The trade facilitation sub-committee has representatives of each relevant department who serve as the focal point through which enquiries are channeled. The committee also meets regularly and on a needs basis to address any issues brought to its attention.

Senegal offers enquiry points online at www.asn.sn. They are managed by “Association Senegalese de normalization (ASN), with nominated natural persons listed for contact purposes. However, these enquiry points are focused on regulatory matters related to SPS and TBT, and likely do not fully satisfy the TFA’s conception of an enquiry point for customs and border related matters, although they undoubtedly have some of the necessary information available.

Also, a regional enquiry points for customs matters, including trade facilitation, is being created as part of a WAEMU regional trade information portal.²¹ Private-sector participation in economic policy discussions on customs issues is deemed satisfactory by stakeholders and has been improving over the years. Nonetheless, there is more work to do to ensure that the enquiry point system is fully in line with what is envisaged by the TFA, and especially what is seen in other countries that are at or close to the global best practice frontier.

Trade Portal: Structure and Operation

Although it was launched in 2018, the TIP is still under development, so it is not possible to give full details as to its structure and operation. Based on the understanding expressed by government and stakeholders, the online portal will bring together all relevant regulatory information, and will link to the Single Window system, which in turn provides an online solution to the need to fill out and file customs and border formalities. When implemented, the system will therefore provide full online access to customs and trade-related rules and regulations, as well as forms and other formalities.

Administrative and Consultative Processes to Support Information Availability

Institutional and Administrative Arrangements

The State has put in place a mechanism to facilitate the collaboration of all agencies either producing or which have the prerogative to deliver relevant information. The project has a Steering Committee, chaired by the ministry of trade, with represents each agency (most of the time the head of the department is the focal agent for participating agencies) as well as private sector stakeholders.

²⁰ Senegal’s development of ICT capacity is noted, for example, by the International Trade Center: <http://www.intracen.org/NTF4/IT-Senegal/>.

²¹ All WAEMU members are also member countries of the OIC.

During the initial implementation phase, officials gathered information from various Agencies. The Steering Committee is yet to agree on the fundamental principles for supplying information to the Lead Agency. A work program is to be prepared to ensure, that going forward, there is adequate and timely information flow. The state is evaluating a communication plan and a change management program that will help build stakeholder confidence and in turn help overcome bureaucratic or cultural resistance. Indeed, some laws that will force a change in resistant civil servants have the potential to be hijacked and used to resist the flow of information between agencies. These laws may relate to operational information of a sensitive nature while the Trade Information Portal would only deal with information which should be available in the public domain. Most of these laws and regulations were enacted in an era of paper-based cross-border transactions. Failing to clarify such intricacies could potentially result in agencies or civil servants mobilizing these laws to resist the supply of information to the TIP. Going forward there is a need to undertake a conformity assessment of these laws and regulations to ensure reforms align with international standards (as was done for E-commerce regulations). Such an approach will provide the foundation for the legal and regulatory basis of a genuinely paperless trade system.

Several stakeholders suggested the current structure with the ministry of trade chairing the steering committee may not be conducive to the efficacy and collaboration of other agencies. An emerging alternative option is to have the Ministry of Trade jointly with customs continue to be responsible for operational and technical issues related to the flow of information. Under such a strategy a committee chaired by an authority above the parties involved, e.g. the Presidency or the Prime Minister would manage policy and strategic issues. Under such a structure, it will become possible for each ministry and agency to communicate promptly problems that require policy or managerial decisions on information published and disseminated. In particular, each agency will have to submit content before publishing to the committee that will deliberate and provide comments. Such a strategy would, in turn, ensure the data made available to traders is accurate. Stakeholders also recommended that the TIP contain a comments/suggestions window where users can report inaccuracies or omissions in the information published. This comment/suggestions window would also help obtain timely reporting of difficulty in using the TIP.

Going forward, stakeholders also suggested that policy-makers adjust the elements of the TIP steering committee such as the Committee's leadership. Participating actors recommended that the Ministry of Trade and Senegal customs host the Committee at the technical level and the Presidency at the policy and strategic level. Such an approach would facilitate coordination between and among the respective ministries and departments as well as spearhead change management from paper-based to paperless transactions.

Consultative Process

The Senegalese state has put in place a trade facilitation sub-committee, hosted in the ministry of trade especially in the Directorate of External Trade, which strives to ensure a consultative process. A representative of Senegal customs, and particularly the Director in charge of trade facilitation, chairs the sub-committee. Membership of the sub-committee includes representatives from relevant stakeholders, including GAINDE 2000. The State also has in place a parallel process in the communication and outreach program of the Customs administration.

Prior Notification of Changes in Procedures or Release of New Regulations

Although the Senegalese governments typically consults with the trade community on regulatory and procedural issues, there is no legal requirement for new regulations or procedures to be notified prior to entry into force. Regulations and procedural changes are published by the government, but there is no legal requirement for a comment period. In practice, traders are typically aware of such changes ahead of time and are able to adjust, but in terms of compliance with the relevant TFA provisions, this is an area where continued work would be needed in Senegal.

Advance Rulings

Senegal customs laws allow for an advance ruling on issues related to tariff classification, origin, and customs valuation. Through this process, traders can request an advance ruling on tariff or any classification issues that are potentially applicable to the importation or exportation of goods. Advance rulings remain valid for the period stated in the ruling, usually between three and 12 months. While some finetuning is always possible, stakeholders were overall satisfied with the application of this law. Officials have notified this law as part of the TFA. Advanced notice information is available through the SW portal. Advance rulings of general interest are published, and thereby made available to the public and the trading community in particular. Confidential details can be redacted to protect commercially sensitive details. There is no specific website for advance rulings, which suggests that applications and other formalities must be dealt with through hard copies. There is the option to undertake a simulation through the TIP, but binding rulings are not yet issued in that way: it is necessary to submit full documentation. This is perhaps an area that could be examined as the TIP is integrated with the Single Window, as Senegal has developed considerable expertise in dematerializing businesses processes, in particular related to trade.

Importers or exporters have the option to submit queries on the applicable Harmonized System classification of goods, the applicable rules of origin, or the value of fees that they will pay. Senegal customs follows WCO guidelines see WCO (2018) (Technical guidelines on advance rulings for classification, origin and valuation, Revenue Page, 2018). Stakeholders welcomed this move as it will henceforth provide timely and fair decisions before the arrival of goods at the point of entry or before goods exit from Senegal. The policy will help traders avoid surprises and hence better manage their cost. Senegalese customs administration also views the procedure as a landmark in its risk management.

These WCO technical guidelines have been fully adopted and are consistent with long-established traditions within Senegal customs. Although there is a maximum time in place for the issuance of an advance ruling, the OECD TFIs do not provide information on this time, which suggests that it may be subject to some uncertainty in practice. There is no evidence of special procedures in place for SMEs or other types of businesses: the evidence available suggests that all applicants are treated in the same way.

Appeals

Senegal has an effective appeal procedure that enables affected traders to seek a review of decisions made and to receive a prompt and considered response to their appeals. The right of appeal is available either (a) through recourse to an administrative authority higher than the official that issued the decision, or (b) through a judicial appeal or review.

The national legislation requires actors to initiate an administrative appeal before a judicial appeal or review. Border agencies other than Customs also maintain an appeal mechanism in their matters. The appeal procedures are carried out in a non-discriminatory manner. In cases of delay, the appellant has the right to bring the case to the next higher administrative level or judicial appeal.

Procedures need to be as simple, straightforward and timely as possible. All requirements on both the appellant and Customs are laid out in legislation and are easily accessible to all parties. Customs is required to inform appellants in writing of decisions and are also expected to implement final decisions promptly.

Judicial review could be lengthy and costly for traders. Administrative appeal processes often offer substantive advantages over judicial reviews as they enable faster decision-making and involve fewer costs for traders. The legislation in Senegal allows a multiple-stage appeal that is deemed beneficial both for the traders and the national administrations. Furthermore, to ensure impartiality and fair treatment, the authority which oversees the requests should be independent from the administration which issued the original decision.

In line with WCO guidelines the administrative stage of the appeal process usually begins with an initial right of appeal with the administration which issued the original decision; either at the same level of authority, (for example, the Customs office) or to a higher power supervising the administration. While in normal circumstances information about the reasons for the administration's original decision is expected to be provided, this is not automatic and is dependent on a request from the complaining party.

Review and appeal in Senegal are governed within a regional process as part of the regional customs code. When a trader objects to a decision he/she has the right to appeal with the relevant national authority responsible for ruling on customs disputes. Although the appeals committees for disputes are available to traders in Senegal, most of the time human and financial constraints prevent the authorities from rendering a decision swiftly.

WAEMU regulations mandate all decisions on classification at the national level can be taken and tabled at the Commission for arbitration. Disputes regarding the origin of goods are dealt with bilaterally between the country of destination and the country of origin.

If a ruling by Senegal customs is not satisfactory the trader may petition through the president of the commission responsible for settling customs disputes to make a ruling.

Article 4 of the TFA on procedures for appeal or review has been notified in category A by Senegal, a reflection of high confidence from the customs authorities in this area. However, the OECD TFIs indicate that there may be issues with timeliness of some parts of the appeal process, particularly judicial review. There is no time limit for decisions, which means that there is the possibility of long delays, with resulting uncertainty costs, for traders.

Benefits, Challenges, and Lessons Learned

Benefits

The Senegalese state has identified three main benefits that it aims to obtain from the availability of customs information to the public, which will be the focus of stakeholders during the operationalization of the TIP.

- Boosting Senegal's image: The government and cross-border trade stakeholders have all agreed on the centrality of time-sensitive, accurate data as an essential element of branding the country as a hub for doing business in West Africa. Officials expect published information to portray a favorable reputation of the country for investment targeting the Senegal market or the rest of the West and Central African region.
- Ensuring the accuracy and transparency of customs information will be the key driver for reducing the cost of doing business.
- Fostering greater timeliness: Most information is available online 24 hours a day and seven days a week. Customs officials also offer some information in a paper format, which trade actors can obtain Monday to Friday by writing to the TIP Steering Committee.

Challenges

The following constraints have been identified in moving from putting in place a TIP to making it fully operational in the future:

- (a) There is a need for a multi-year and fully funded program of work for managing the TIP and especially for regular monitoring and updating. Discussions are underway for provision either through a government budget process or from other national institutions budget such as the Conseil Senegal des Chargeurs (COSEC). There might be a need for some donors to provide complementary technical and financial assistance and support.
- (b) There is need to expand the of number enquiry points, especially on some technical issues.
- (c) Revisiting the governance structure, particularly through the identification of chair hosted in the Presidency.

Lessons

The case of Senegal shows that it is possible for an LDC to make significant progress on the public availability of customs and trade information, including through the use of digital means. Although rollout of Senegal's online solutions is not yet complete, experience with its very well regarded Single Window suggests that forthcoming changes will likely be very beneficial to the trade community, both those located within the country, and those dealing with it externally. A clear lesson from the Senegalese experience is that a preliminary step in moving towards online solutions is first to collect and rationalize hard copy rules, regulations, and formalities. There is often scope to simplify administrative procedures in this way, and bring them into conformity with best practice. Once that has happened, the move to a digital platform will be more straightforward.

In terms of TFA compliance, Senegal still has some way to go. It has notified parts of the Agreement in Category A as they relate to information availability, but Category B and C notifications are not yet available, so it is impossible to have a complete picture of the way in which TFA implementation will in fact take place over time. Given the advances made in related areas, like the Single Window, it is to be hoped that Senegal will be ambitious in scheduling

commitments in this area, so that the availability of customs and trade information can be improved.

In terms of an overall assessment, the appropriate conclusion is that Senegal's approach to public availability of customs and trade information is very much a work in progress, with many of the most important bases already in place. The trade community is generally supportive of the measures that have been taken, as well as of further progress in this area. The effort is driven by the government, but stakeholders are supportive and involved in important ways. There is clearly energy within the government to move forward, spurred no doubt by the TFA, as well as demonstrated technical capacity (the Single Window). The crucial variable that is subject to doubt is the rate at which needed improvements, and in particular the shift to an online system, will be undertaken. It is to be hoped that the government will treat this area as a priority in terms of TFA implementation in the short to medium term.

What Role for Technical Assistance

This was a cross-cutting and repeated demand for technical assistance from the relevant authorities, in addition to points in relation to TFA implementation, addressed above. Additional areas include the following

- (a) Assistance in terms of communication and outreach to empower the users of the TIP as well as officials to move to and effectively implement paperless processing
- (b) Targeted support to OGAs hosting various trade information portal (e-regulation Senegal, Buntoo, Senegalese customs website, ...);
- (c) Build a mobile application downloading online via play store, app store, to allow access to customs and trade information online or offline;
- (d) Support to disseminate trade information portal in others WAEMU countries

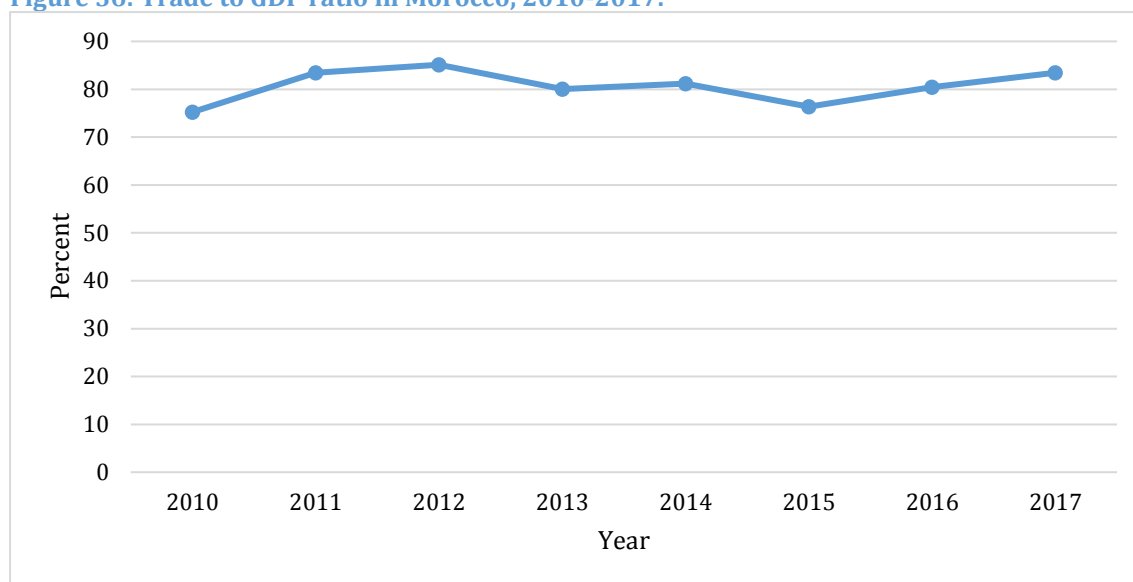
4.6. Morocco

Introduction

Morocco is a lower middle income country. Since 2010, its GDP per capita in PPP terms has grown at an average annualized rate of 3.8%, which is above the threshold generally considered necessary for bringing about poverty reduction. Since 2011, the government has made a renewed commitment to openness, transparency, and involvement of civil society. This commitment is broad based, not limited to trade, but has certainly had impacts on the trading environment as well. The government sees transparency in the trading environment as part of a broader effort to promote a transparent business environment.

Morocco is highly dependent on its external sector to promote growth and development, as befits a mid-sized country of around 36 million inhabitants. Figure 36 shows that the country has a relatively high ratio of trade to GDP, although not as high as is seen in the most integrated countries like Malaysia or the Netherlands, where the ratio is in excess of 100%. Nonetheless, Morocco's dependence on trade is substantial, and broadly increasing over time, particularly in the last three years.

Figure 36: Trade to GDP ratio in Morocco, 2010-2017.



Source: World Development Indicators.

Regional integration is a particularly important trade policy issue for Morocco. It has been active in signing free trade agreements (FTAs) with major partner markets, including both the EU and the USA. According to the government, the agreement with the USA marked a major turning point in the country's approach to managing the information costs associated with trade transactions, as it contains a standalone chapter on transparency. That chapter contains the kernel of many of the types of obligations subsequently included in the TFA, such as prior publication of new rules and regulations, and provision of an opportunity to comment. The effect of these obligations was salutary. The agreement was signed in 2004 and entered into force in 2006. That event provided the impetus to increasing trade-related transparency, including through the promotion of public availability of information, and it was only reinforced by a renewed governmental commitment to transparency in general following the events of 2011.

Information Availability: General State of Play

Implementation of WTO TFA, and Comparison with Best Practice

Unlike the other case study countries, Morocco has not yet ratified the TFA. However, the government was at pains to point out that this position is not due to a lack of support for the content of the agreement, but rather a particular set of national circumstances that required negotiations and steady work before ratification would be possible.

Interestingly, though, despite not having ratified the TFA, Morocco has already submitted its Category A, B, and C notifications. Given that many countries are still only part way through this process, Morocco's solid start indicates that the government is indeed committed to moving forward on the TFA when domestic circumstances allow.

Table 3 shows that Morocco has included the entirety of the first four articles of the TFA in its Category A notification. In essence, this approach to notification is a declaration by the government that they believe they are already fully in compliance with the provisions of the TFA that deal most closely with public availability of trade-related information. This pattern of

notifications immediately sets the scene for dealing with Morocco as a high performer in the area of public availability of trade information.

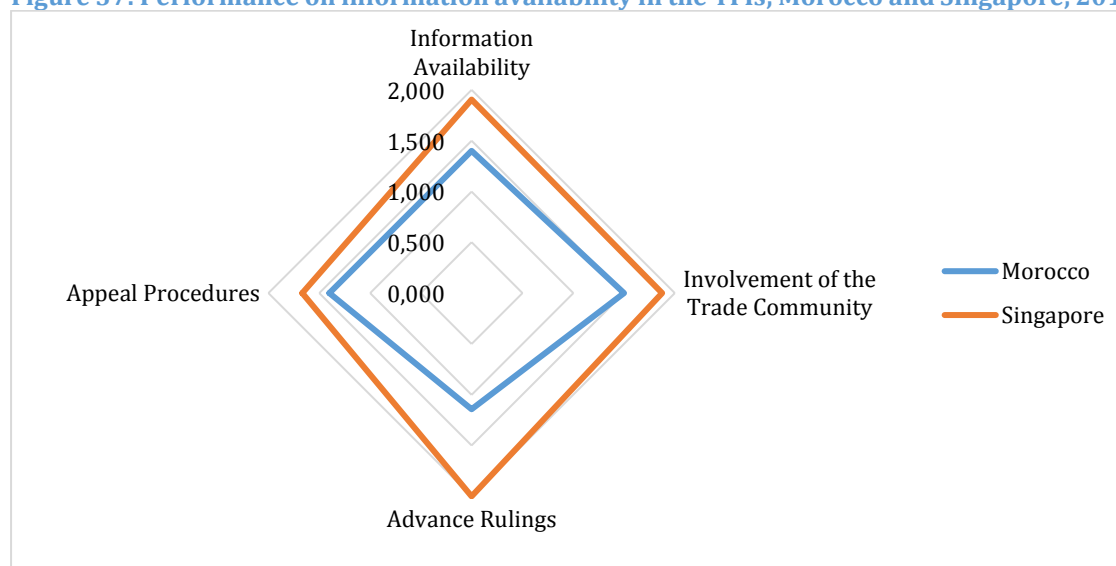
Table 3: Detailed breakdown of TFA implementation by Morocco.

Provision	Heading/Description	Category and Indicative date for implementation (as per Member's notification)
Article 1.1	Publication	A
Article 1.2	Information available through internet	A
Article 1.3	Enquiry Points	A
Article 1.4	Notification	A
Article 2.1	Opportunity to Comment and Information before Entry into Force	A
Article 2.2	Consultations	A
Article 3	Advance Rulings	A
Article 4	Procedures for Appeal or Review	A

Source: Author based on information from WTO.

This issue can be explored further using the two principal data sources for this report. Figure 37 shows the results for the TFIs, with Singapore as usual included as a best practice benchmark. Although Singapore scores higher than Morocco on all four indicators, the differences are typically not large, except perhaps in the case of advance rulings. Of the three field visit case study countries, Morocco is the closest to the global best practice frontier as evidenced by its TFI scores on key indicators relating to the availability of Customs and trade-related information.

Figure 37: Performance on information availability in the TFIs, Morocco and Singapore, 2017.



Source: OECD TFIs.

In Section 3, Figure 18 shows, somewhat surprisingly, that Morocco's score has decreased on two of the four TFI pillars between 2012 and 2017. It is unclear what the source of this result is,

but it does not correspond with the recognition the country has received for moving forwards on trade facilitation, in particular in the area of information availability. The 2017 TFIs show that Morocco is a strong performer in the four areas identified as relevant to the public availability of Customs and trade information. Answers to most questions indicate partial or full implementation of the relevant measures. A review of the data shows that Morocco is particularly strong in terms of its use of online resources to satisfy requirements relating to inquiry points, and publication of rules, regulations, procedures, and forms. These issues relate to the PortNet system, soon to be supplemented by TradeSense, both discussed in more detail elsewhere in this subsection.

The second major information source used in this report is the UNGS. However, Morocco is not covered in the 2017 edition of the database. As a result, it is therefore not possible to comment on the current state of the country in terms of these data, nor the underlying trend in performance between 2015 and 2017, as has been done for the other case study countries.

Scope of Information Dissemination to the Public

As noted above, Morocco has been subject to two important forces pushing in the direction of greater transparency in government, including in relation to trade. One is the country's FTA policy, where transparency provisions are sometimes inserted in the agreement, as in the case of the FTA with the USA, and the other is the general shift towards greater transparency post-2011.

Specifically, the post-2011 period has seen the development of the PortNet virtual Single Window (www.portail.portnet.ma), in Arabic, French, and English. The project in fact had its genesis earlier in 2008, following port reforms introduced in 2007, but only became fully operable as a Single Window in 2014. PortNet is a comprehensive resource for the trade community, providing access to rules and regulations, as well as forms and documents, relevant to all stages of the international value chain. Historically, all of these documents were published in paper form, and that still continues, but PortNet brings them together electronically, and allows for filing and processing in addition to consultation.

The system incorporates electronic document interchange and processing, and also allows for payment of fees electronically. The objective is to be comprehensive in terms of the services it offers to the port community. The range of services is constantly being expanded through an innovative partnership in which PortNet is established as a company under private law, with stakeholders assuming the role of shareholders. It runs on a fee for service model, with tariffs set through a consultative process, which ensures that costs are not out of line with services rendered, and as such do not constitute an undue burden for business. The rationale for creating PortNet as a private entity is that it provides a commercial and legal mechanism for bringing together public and private sector agents.

In addition to PortNet, efforts are also underway with the World Bank to develop a Trade Information Portal, TradeSense. At this stage, it is not clear what additional information will be provided by the Portal that is not already available through PortNet. But in any case, the intention is for all relevant information to be publicly available.

In addition to the traditional role of facilitating the flow of information between governments and businesses, PortNet also facilitates data flows between private actors, i.e. business-to-

business (B2B) transactions. This is an innovative role for a virtual Single Window or trade portal. An example of this kind of operation is PortNet's ability to notify value chain participants of the arrival of merchandise. It even enables private agents to set appointments with each other and manage time obligations effectively. The logic of PortNet is openness to promote competitiveness of local businesses, and the collaborative approach behind it results in continuous upgrading of processes to respond to the needs of users.

Publication of Trade-Related Rules and Procedures

Historically, Morocco published trade-related rules and procedures in hard copy form through the Official Journal. Although that continues, these documents are also available online. The combination of PortNet and TradeSense is designed to provide comprehensive coverage of the legal environment covering trade transactions in Morocco. The systems also make forms and documents available, and PortNet, which functions as a virtual Single Window, allows for filing and processing of trade-related documents online, along with the making of necessary payments.

Means of Publication

As noted above, Morocco historically used its Official Journal to publish Customs and trade-related laws and regulations. That process continues, but the material is also published online. The twin platforms of PortNet and TradeSense will ensure that all relevant material is available online, from rules and regulations to forms and procedures.

Use of Information and Communication Technologies (ICTs)

As discussed above, Morocco is very advanced in the use of ICTs to promote public availability of Customs and trade information. PortNet was developed in partnership with international organizations like the World Bank and the African Development Bank, as well as the Global Alliance on Trade Facilitation. As a result, it is a true virtual Single Window: an online portal where all relevant documents for trade transactions can be found, filled in, and filed, and necessary payments can be made.

In addition to PortNet, the new TradeSense portal, developed with the support of the World Bank's program on TIPs, will ensure complete coverage of the field of Customs and trade-related rules and regulations, as well as forms and procedures. Information will be easily accessible to the trade community, from exporters and importers, to others involved in trade transactions. The combination of online information availability and a virtual single window means that Morocco is approaching global best practice in terms of the use of ICTs within trade.

Use of Inquiry Points, Call Centers, and Information Centers

Moroccan Customs maintains a website, but as of writing (November 2018) it was offline due to an error. However, US trade authorities maintain a list of contact points within Moroccan Customs for the use of American exporters, with the list in public access so traders of other nationalities can also use it. In addition, PortNet maintains a contact point for registered users, and has a help function.

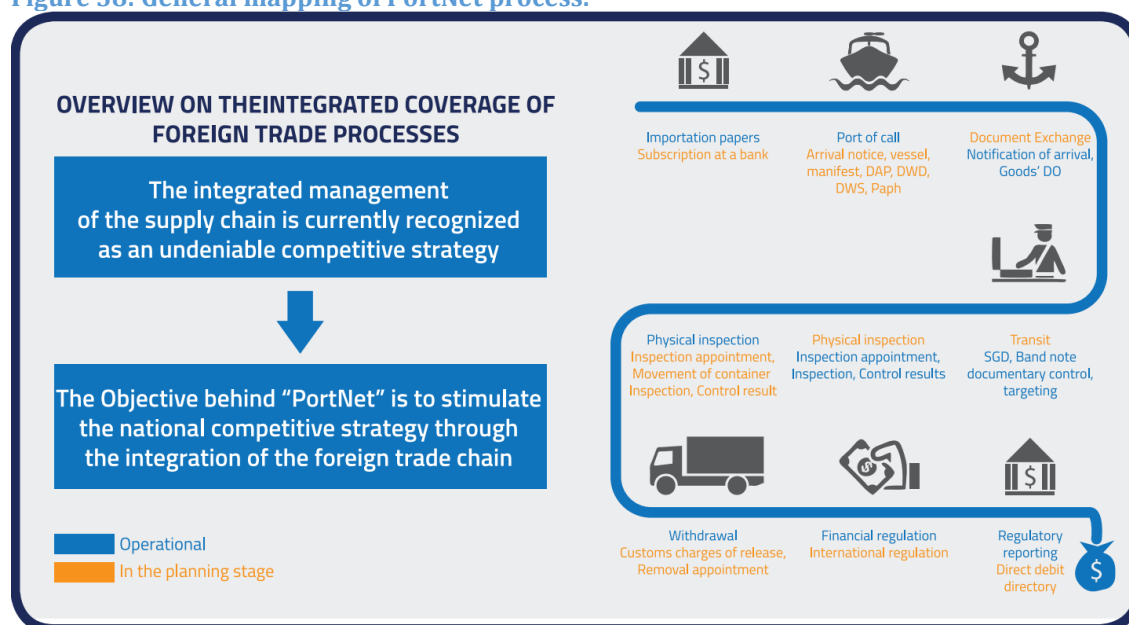
Trade Portal: Structure and Operation

PortNet

The PortNet interface contains comprehensive information for import and export transactions in Morocco. The interface itself cannot be reproduced because it uses animations to represent

procedures. Figure 38 shows the steps involved in a typical PortNet process, including features that are already operational and those that are planned. The approach is schematic, identifying the main elements of a typical trade transaction and showing how PortNet facilitates them and links them together in a transparent way. Information flows are key at each stage, so the work flow for PortNet indicates the way in which information availability to the trade community facilitates trade in Morocco.

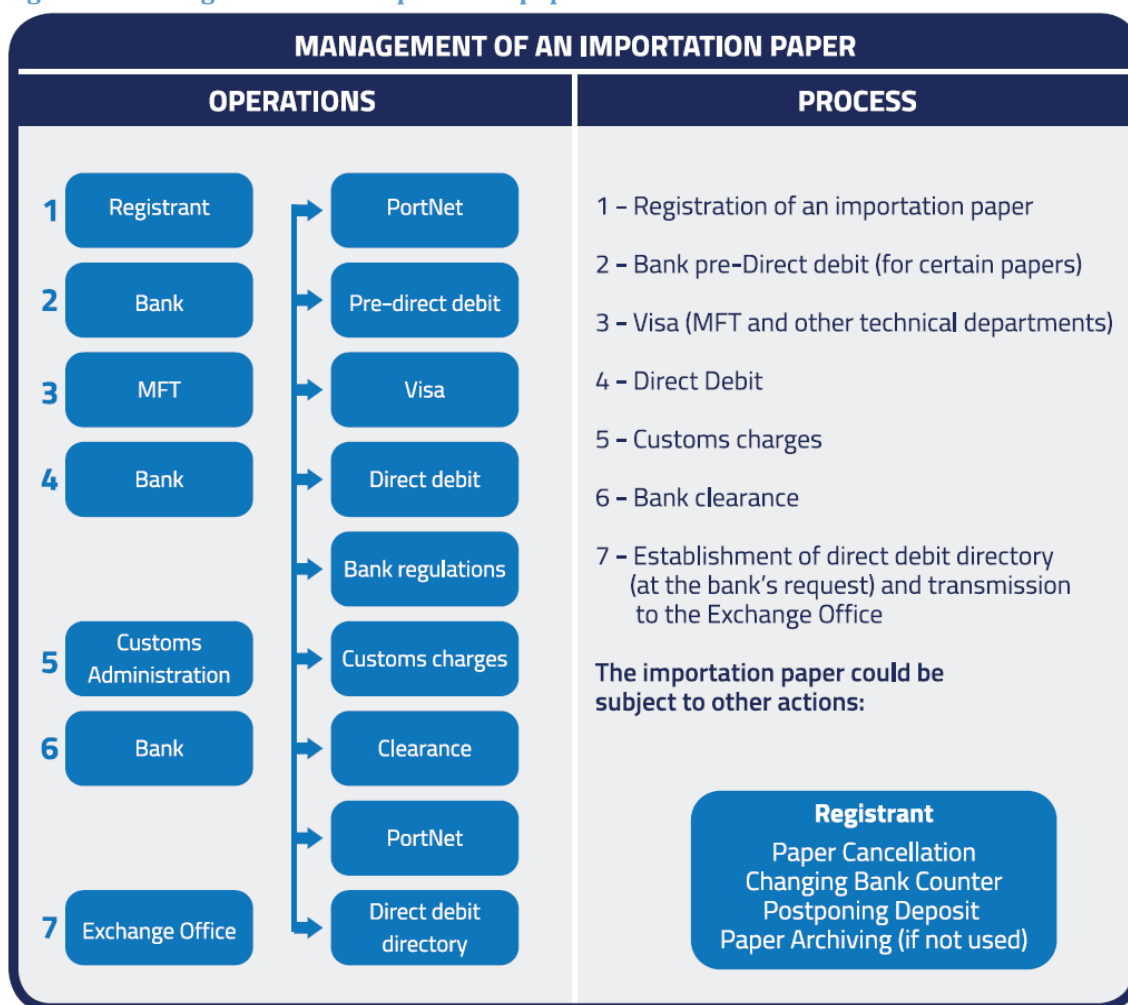
Figure 38: General mapping of PortNet process.



Source: PortNet.

To give more details, Figure 39 shows how an importation transaction is managed in PortNet. Again, the role of information flows is clear. A number of processes and actions are involved in clearance, and the advantage of PortNet is that it brings them all together in a single online interface that facilitates trade and related transactions. As the figure makes clear, the PortNet community is not limited to traders and freight forwarders or customs brokers, but also includes financial services providers involved in trade transactions. The information required for each step in the process, along with the relevant documentation, is available online through the main portal.

Figure 39: Management of an importation paper in PortNet.



Source: PortNet.

TradeSense

The TradeSense initiative has only recently been launched in Morocco, with the support of the World Bank as part of its TIP program. TradeSense is closely associated with PortNet. Its contents and operations cannot currently be evaluated, as the site is not yet live. However, the intention is to create a comprehensive repository of Customs and trade-related information that will be available online to exporters and importers alike, as well as other members of the trade community. Given that PortNet already plays an important role in this regard, it is unclear exactly what will change with the implementation of TradeSense. Clearly, there will need to be attention given to the need to ensure consistency between the two sources, to keep them both updated, and to ensure that there is no confusion for the trade community in having two repositories to consult.

Administrative and Consultative Processes to Support Information Availability

Institutional and Administrative Arrangements

The main administrative body responsible for trade policy in Morocco is the Ministry of External Trade (MCE). It prepares draft laws on trade, in consultation with other relevant ministries, which are then presented to Parliament for approval (WTO Trade Policy Review). It is also responsible for negotiating trade agreements. A number of other ministries are also relevant to the trading process, particularly those relating to taxation, and also the Central Bank in terms of rules relating to foreign exchange. Indeed, foreign exchange access can be a major issue for Moroccan traders.

The WTO's most recent Trade Policy Review of Morocco notes that a large number of trade-related laws have been changed since 2008, and in particular since passage of the new constitution in 2011. Unlike many other countries, Moroccan law specifies that international agreements, including trade agreements, take precedence over domestic law. As a result, the FTA with the USA, referred to above, plays a particularly important role in relation to transparency. It specifies that all draft laws, decrees, orders, and administrative decisions relating to trade, government procurement, investment, e-commerce, intellectual property, the environment, and labor matters, must be published on the website of the General Secretariat of the Government and left open for public comment for a period of at least 15 days. This transparency obligation is the cornerstone of Morocco's approach to transparency in trade and Customs matters, and has had an impact far beyond the country's dealings with the United States. It is a good example of a preferential agreement leading to a policy change that in fact affects all trading partners, and so is a de facto most favored nation measure.

Consultative Process

The consultative process relating to trade laws and regulations has two aspects in Morocco. The first is the governmental transparency side of the equation, which can be traced back to the FTA with the United States. As noted above, there is a compulsory comment period for new or amended regulations or rules. This period allows interested parties from the trade community to submit their views to the government prior to entry into force of the new rule.

But a second aspect is arguably more important. PortNet is a collaborative effort between the public and private sectors. Given its legal and commercial structure, there is a permanent process of consultation with stakeholders within PortNet. While PortNet does not have the authority to promulgate laws or regulations, it does play an important role in terms of centralizing and streamlining procedures. As such, it provides a forum in which the entire trade community, including public and private sector actors, can exchange views on processes for importation and exportation. This kind of information exchange is vital to the improvement of systems over time, and the identification of new and better business processes. PortNet is resolutely a bottom up initiative, in the sense that its movement forward is driven by users from below, not by government from above.

Prior Notification of Changes in Procedures or Release of New Regulations

As previously noted, the US FTA brought about a substantial change to Morocco's practice in terms of prior notification of regulatory changes. In a host of trade-related areas, the Agreement requires prior publication and a comment period for new or amended regulations and rules. This practice has spread beyond issues affecting just US trading partners to be an approach that

the government applies generally to trade-related regulatory measures. It also lines up well with the government's renewed, public commitment to transparency following the events of 2011.

Advance Rulings

Moroccan Customs have an advance rulings system in place covering valuation, origin, and classification. Although the OECD data indicate certain areas of incompleteness in the system, a review of the enabling law provides a more comprehensive view. It provides for advance rulings on valuation, origin, and classification following a request by a trader, and lists the documents that must be supplied by way of support, namely: business details of the requesting party, details of the goods, technical documents (such as test results) relevant to the goods, as well as the legal basis for the trader's contention in favor of a particular treatment. The law does not indicate whether or not the request can be made electronically, so the default would be that a hard copy must be submitted. The law requires a decision on an advance ruling to be made within 150 days from receipt of the request. The ruling is then valid for a period of five years in the case of classification, and three years in the case of origin or valuation. An advance ruling can be revoked if the circumstances underlying it have changed, and is null and void if it was made on the basis of any false or incomplete information provided.

Moroccan Customs makes advance rulings publicly available, so the level of transparency in the system is relatively high. However, there is protection for confidential information, which can only be communicated to third parties with the consent of the person who provided it. A review of the application materials shows that the trader requesting an advance ruling can indicate at the time of submission whether or not confidential information is involved.

There is no specific provision for modification of an advance ruling. But as indicated above, it can be withdrawn in a case where the underlying circumstances have changed. Although the law does not provide specifically for such a case, there does not appear to be an impediment preventing an applicant from seeking a new ruling on the basis of the changed circumstances, although such a procedure would be more time consuming than a simple modification of the ruling, as it provided for in some other countries, like Singapore. The discretion given to the administration to withdraw a ruling is relatively broad, and data are not available on how often this occurs in practice.

Appeals

Moroccan law provides for administrative and judicial appeals from decisions of Customs. Unlike the advance rulings procedure, judicial appeals are time limited. Although judicial independence remains only partially guaranteed, the appeals procedure appears robust and provides a strong degree of legal certainty to the trade community.

Benefits, Challenges, and Lessons Learned

Benefits

Stakeholders cite the following benefits of the PortNet virtual Single Window, which is the cornerstone of Morocco's approach to public information availability:

- Reduced fees and time costs of delays.
- Increased security of transactions.
- Elimination of special treatment for certain actors. Assurance of equality of treatment for all users.

- Reducing response times.
- 24 hour 365 day access to information and forms.

Challenges

Stakeholders identified two main challenges that have been faced as part of Morocco's experience in this area. The first was a shift of governmental mindset, beginning with the US FTA, then crystallizing with the events of 2011. Like many governments, historically the emphasis had been on procedures and process, with less attention paid to transparency and consultation. Moving towards a bottom up model of governance, in which transparency has a large role to play, required a significant change in mindset within the government. But with leadership from the most senior levels, this process has been undertaken with considerable success.

From PortNet's perspective, the main challenge was in developing the maturity of the various agents involved in the trade value chain. Given that the approach is fundamentally bottom up, it relies heavily on constructive involvement from all parties, which required a transition from the traditional approach, as has been the case in most countries where similar systems have been implemented. However, Moroccan operators in the trade value chain have recognized the benefits that increased information availability can bring, and in particular the savings in time and money that can result when information availability is combined with an online platform for document processing like PortNet. As a result, there is now a high level of private sector buy in.

Lessons

The main lessons from the Moroccan case study can be distilled into the following points:

- It is important to involve the whole trade community in efforts to improve public information availability, which means that the government needs to work with the private sector, from traders and import/export professionals to financial services providers.
- Even in a lower middle income environment, there is real scope for ICTs to offer high quality solutions for reducing informational trade costs.
- Trade agreements with transparency provisions can provide an important impetus towards improving the trading environment, but they need to be matched by a broader governmental commitment to transparency and openness.
- Having listed all of the first four articles of the TFA in Category A, Morocco's example demonstrates that countries that aspire to leadership in trade facilitation are treating the agreement as a benchmark rather than an aspirational target. It is important to continuously innovate, in consultation with the trade community, to maximize the benefits of trade facilitation, including information availability.

What Role for Technical Assistance?

The Moroccan authorities and port community received technical assistance in the development of PortNet, as well as the new TradeSense portal. Primary advisors included the World Bank, the African Development Bank, and the Global Alliance on Trade Facilitation. These interventions were key in enabling Morocco to rapidly establish a high quality, efficient, and transparent system.

Indeed, the Moroccan experience has been so successful that the country is now frequently sought after by foreign delegations looking to learn in particular from PortNet. Morocco

regularly provides technical assistance to foreign Customs services, typically from the region, and has shared its experience through international bodies including COMCEC. This experience is a good example of how a successful technical assistance project can provide the basis for information exchange and learning among developing countries.

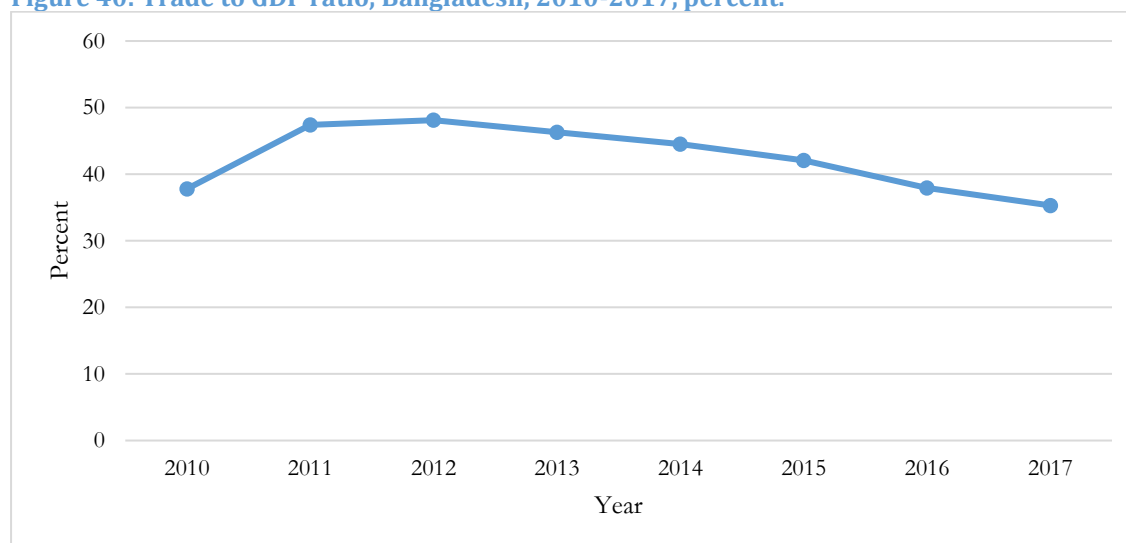
4.7. Bangladesh

Introduction

Bangladesh is a Least Developed Country as defined by the United Nations, but one that has been experiencing rapid economic growth and poverty reduction over recent years. As such, it is likely to move out of that category in the near future, having made great strides forward in terms of its human and economic development. Since 2010, per capita GNI in purchasing power parity (PPP) terms has grown at just over 6.5% on an annualized basis. Trade integration has been an important part of the country's growth and development strategy, with world markets playing a dual role both as a source of final demand for output in key sectors, but also as a source of technology-rich capital goods and intermediate inputs that help boost productivity and competitiveness.

Figure 40 shows the importance of trade to Bangladesh's economy: there is a sharp increase in the trade to GDP ratio in the early part of the sample, with level performance through 2012, after which the figure starts to decline. Although not of the same order of magnitude as countries like Malaysia, where the figure is frequently over 100% due to intensive trade in intermediates through GVCs, for a populous country, this ratio is nonetheless substantial. Moreover, its evolution shows that in the early part of the sample, trade was growing faster than GDP, thus indicating increasing integration with the world economy. As in many countries around the world, that process has slowed during recovery from the Global Financial Crisis.

Figure 40: Trade to GDP ratio, Bangladesh, 2010-2017, percent.



Source: World Development Indicators.

Information Availability: General State of Play

Implementation of WTO TFA, and Comparison with Best Practice

Bangladesh ratified the WTO TFA on September 27th, 2016. The latest communication from Bangladesh to the WTO Committee on Trade Facilitation on the notification of category commitments under the Agreement on Trade Facilitation circulated on 27 February 2018 (document no: G/TFA/N/BGD/1) indicated that most of the first four articles of the agreement, which focus on information availability, are included in Category A (implemented in principle as of now) or Category B (implemented with a defined time lag). This relatively ambitious stance indicates that Bangladesh is committed to improving the public availability of Customs and trade information, and indeed has already taken significant steps forward in this regard. For more detail, a full breakdown of the first four articles of the TFA and their implementation status in Bangladesh is provided below.

Table 4: Detailed breakdown of TFA implementation by Bangladesh.

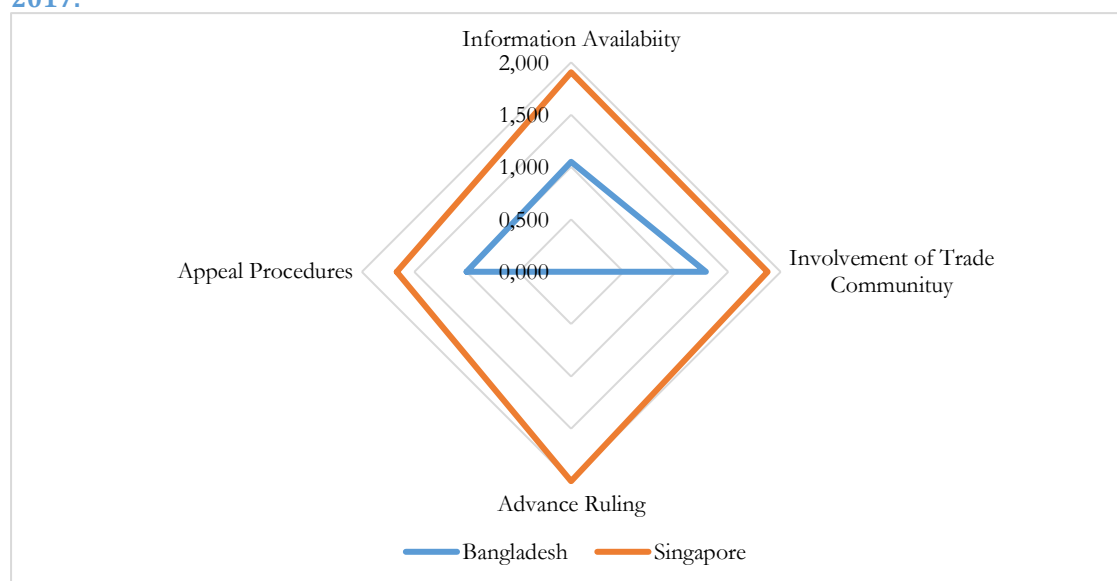
Provision	Heading/Description	Category and Indicative date for implementation (as per Member's notification)
Article 1.1 Publication:		
Article 1.1.1 (a)1.1.1.(b)		A
Article 1.1.1 (c)	Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit	B (20 February 2020)
Article 1.1.1 (d)1.1.1.(g)		A
Article 1.1.1 (h)	Procedures for appeal or review	B (20 February 2020)
Article 1.1.1(i) – 1.1.1(j)		A
Article 1.2 Information available through Internet:		
Article 1.2.1(a)-1.2.1(b)		A
Article 1.2.1(c)	Contact information on its enquiry point	B (20 February 2022)
Article 1.2.2-1.2.3		A
Article 1.3	Enquiry Points	C (To be determined)
Article 1.4	Notification	B (20 February 2020)
Article 2.1	Opportunity to Comment and Information before Entry into Force	B (20 February 2020)
Article 2.2	Consultations	B (20 February 2020)
Article 3	Advance Rulings	A
Article 4.1-4.5		A

Source: Author based on information from WTO.

To provide context for the detailed discussion to follow, we use two data sources to provide a “big picture” comparison between Bangladesh’s performance and what could be considered international best practice. To proxy the latter, we use Singapore—an acknowledged global leader in trade facilitation. Concretely, we analyze Bangladesh’s performance relative to Singapore on key dimensions of the TFIs related to information availability, and then do the same using the UNGS data.

Figure 41 presents results from the TFIs, focusing on the first four pillars that touch on information availability and related mechanisms. In all cases except advance ruling, Bangladesh can be regarded as having partially implemented best practice. The result on advance ruling likely reflects the fact that the TFI data are not current as of late 2018: see further below for a description of Bangladesh's new advance ruling system. However, despite good performance with a country at its per capita income level, Bangladesh remains well within the global frontier defined by Singapore, so there is clear scope to improve performance, with consequent economic benefits for firms and consumers.

Figure 41: Performance on information availability in the TFIs, Bangladesh and Singapore, 2017.



Source: OECD TFIs.

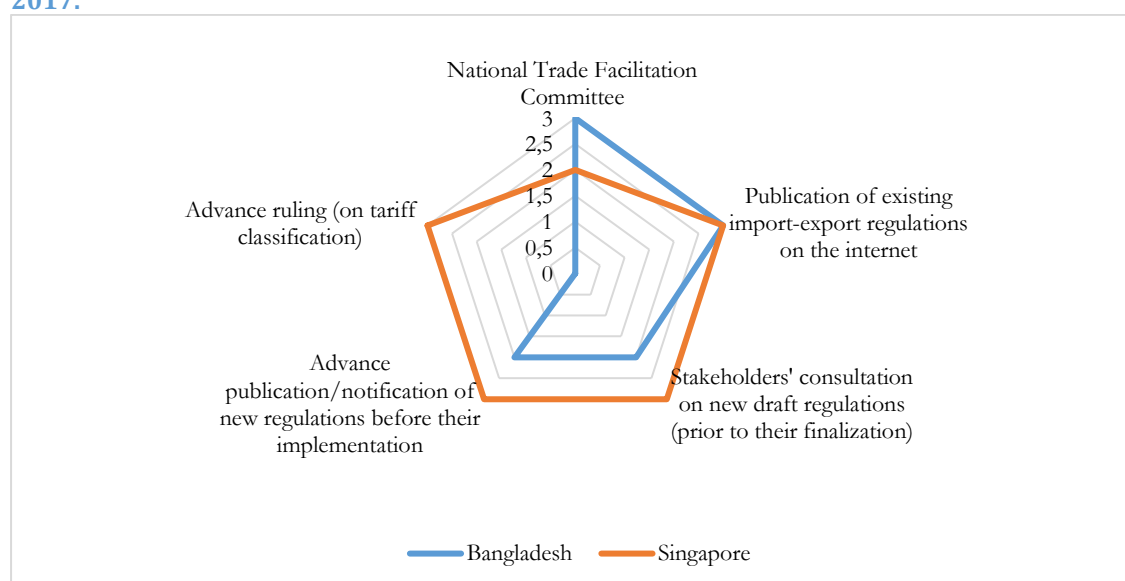
A comparison of Bangladesh's scores on these metrics for 2012 and 2017 shows that in terms of involvement of the trade community, Bangladesh's score increased by 25%, while for appeal procedures it increased by 52%. These findings are in line with the evidence presented below in terms of the development of new systems and procedures in Bangladesh in the last few years. However, the country's score on information availability fell by 20%. The reasons for this are unclear, but it is possible that the 2017 data do not take full account of the recent initiatives described here, which put a substantial amount of information into the public domain.

The discussion in Sections 2 and 3, and so far in this Section, has concentrated on aggregate pillars identified in the OECD data. However, the online policy simulator makes it possible to download data at a finer level of disaggregation, namely individual questions. Table 11 (Annex 5) presents results, where 2 means full implementation, 1 means partial implementation, and 0 means no implementation. The table shows that a number of important elements of the information availability agenda have been fully implemented, whereas progress is still required in some areas, such as the timeliness of enquiry points and their operating hours, or publication of international agreements. It is important to stress that some answers are likely out of date, given that this area is one of active work for the government. The remainder of this Section sets

out the current situation. As will be seen, aspects like websites and online availability have likely improved significantly since the OECD data were collected in 2017.

Figure 42 shows results for the second major source, namely the UNGS. One area where Bangladesh is at the global frontier is in terms of its establishment of a NTFC, which is complete. In other areas, however, it is typically a partial implementer, therefore well within the best practice frontier represented by Singapore, which has fully implemented all other requirements. Again, the no implementation result on advance rulings should be nuanced by the information presented below, which shows that such a system is now in place, although it is limited in terms of the questions that can be considered.

Figure 42: Performance on information availability in the UNGS, Bangladesh and Singapore, 2017.



Source: UNGS.

Section 3 shows changes in Bangladesh's UNGS scores over time, specifically 2015-2017. It is notable that the country's score on advance publication has increased during that period, indicating that it has now partially implemented the requisite structures. The picture that emerges from the UNGS data is one of short term improvement in the country's approach to trade facilitation, and specifically the public availability of Customs and trade-related information.

Scope of Information Dissemination to the Public

As a signatory to the WTO TFA, Bangladesh is committed to ensuring that all Customs related information is easily available to all relevant stakeholders and to the public. Bangladesh has notified the implementation of all provisions of Article 1 on information availability, except for 1.1.1 (C) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit, and 1.1.1 (h) procedures for appeal or review.²²

²² Latest communication from Bangladesh to the WTO Committee on Trade Facilitation on the notification of category commitments under the Agreement on Trade Facilitation circulated on 27 February 2018 (document no: G/TFA/N/BGD/1).

Nonetheless, stakeholders stated that provision 1.1.1 (h) has already been implemented, while obligations under provision 1.1.1(c) are also mostly implemented by now. The gap between legal and de facto compliance is therefore present, but in favor of increased rather than decreased compliance in this case.

The Bangladesh government used to publish all trade related Acts, Rules, Regulation and information including basic steps of importation, exportation and transit procedures, applied rates of duties and taxes, and appeal procedures in printed form. However, the country has made remarkable progress in making this information easily accessible to the public through the internet in recent years. The Bangladesh Trade Portal and the newly launched Bangladesh Customs Portal provide one-stop online access to most trade related information. They provide trade related legislation, basic export and import steps, documentary requirements, applicable duties, taxes, tariff, incentives, advance ruling and appeal procedures as well as required forms and documents. Bangladesh Commerce Ministry webpage also provides detailed information about bilateral, regional and multinational trade agreements where the country is a party.

The draft Customs Act²³ also incorporates Customs information dissemination in Section 281. It requires the Government to publish all rules, regulations and procedures enacted under the Customs Act. It also requires the authorities to publish all rules and regulations 30 days prior to their enactment, except in case of emergency. It will also make it mandatory for the Government to publish all rules, regulations, policies, orders, circulars, forms, decisions, explanations, and other information online to the extent possible without any delay.

Additionally, Bangladesh enacted the Right to Information Act in 2009, which requires all public, autonomous, and statutory organizations to make necessary provisions for ensuring the free flow of information and protecting the public's right to information for increased transparency and accountability. To implement the provisions of this Act, the Internal Resource Division (IRD) of the Ministry of Finance prepared the "Information Publication Policy 2015", which is also the guiding policy for publication of information for the National Board of Revenue (NBR), which administers all Customs issues on behalf of the Bangladesh Customs. Article 6 of the Right to Information Act 2009 requires every authority to publish an annual report listing all laws, acts, ordinances, rules, regulations, policies, notifications, directives, manuals, etc., and all information pertaining to any decision taken, proceedings or activity executed or proposed by indexing them in such a manner as to be easily accessible to the public. In general, these lists of applicable legal acts and rules appear on the websites of Customs and other border authorities. These authorities also publish the texts of laws, acts, ordinances, rules, regulations, and policies, both in printed form and on their respective websites.

Publication of Trade-Related Rules and Procedures

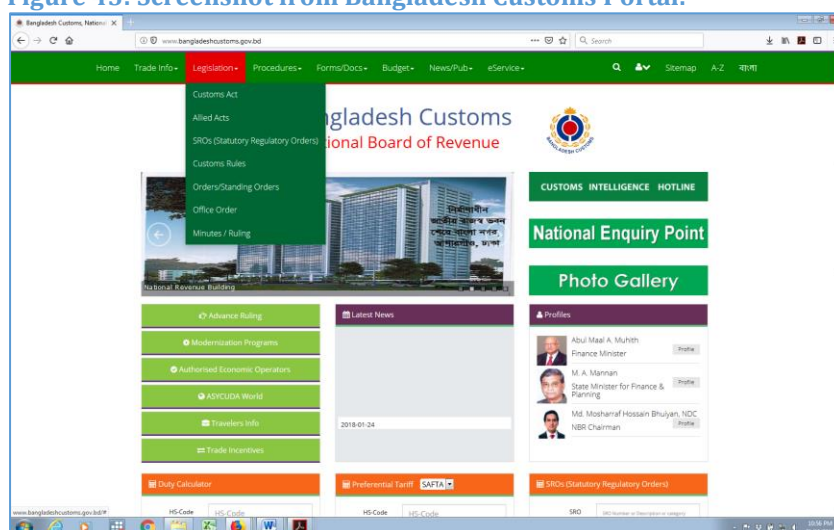
According to NBR, all trade related rules, regulations, and procedures are published both in printed form as well as online. However, some stakeholders indicated that trade related information was published mainly in the form of legal texts that have to be found in the official gazette, in printed copies of laws, and on various government websites; there was no single source for all requirements. Nonetheless, private sector stakeholders agreed that in recent years

²³ The draft of new Customs Act has been finalized taking into consideration stakeholders' comments and suggestions, as well as incorporating international best practices, and now waiting to be placed before the National Parliament for its enactment.

Bangladesh has registered significant improvement in publishing all rules, regulations, and trade related procedures online, thereby giving stakeholders, including the public, easy access to all relevant information. Following stakeholders' preference for distribution of trade related information through the internet and from a single source or "window", the Ministry of Commerce launched the Bangladesh Trade Portal on behalf of all government departments and agencies involved in regulating import-export procedures. In addition, NBR launched Bangladesh Customs Portal as a comprehensive website for all procedures, forms, laws, and other information pertaining to Customs and trade.

An example of the Portal's operation is the "Legislation" tab under Bangladesh Customs Portal (accessible at: <http://www.bangladeshcustoms.gov.bd/>). It provides export and import related Customs Acts, allied Acts, SROs (Statutory Regulatory Orders), Customs Rules, Standing Orders, Office Orders and Minutes and Rulings. The screenshot below gives a sense of how the intuitive interface works. Information is available in English and Bengali.

Figure 43: Screenshot from Bangladesh Customs Portal.



Source: Authors.

The Bangladesh Trade Portal also has information regarding basic steps of export and import procedures under the "Guide to Export-Import" tab. It provides customs tariff rates, trade related legal documents, measures and standards, required forms, as well as market access information.

Means of Publication

In general, Customs and trade-related information is published in hard copy form, but is also frequently placed online through relevant websites. All legal texts, including acts, rules, regulations, and Statutory Regulatory Orders (SROs) are published by the Bangladesh Government Press in printed form, as well as posted on its website archive. All Customs related acts, rules, regulations, SROs, and information are also published online on the webpage of the National Board of Revenue, as well as the recently launched Bangladesh Customs Portal. Additionally, the Bangladesh Trade Portal, hosted by the Ministry of Commerce on behalf of all government departments and agencies involved in regulating import-export procedures, is

expected to provide a one-stop point for the country's trade related rules, regulations, procedures and relevant information for all interested stakeholders. Furthermore, the webpages of the Office of the Chief Controller of Imports and Exports and the Export Promotion Bureau of Bangladesh provides rules, regulations and information related to import and export procedures.

Use of Information and Communication Technologies (ICTs)

Stakeholders indicated that the increased use of ICTs significantly improved the public availability of customs information, making the country's trade regime more transparent and predictable in recent years. The use of ICTs enables trade regulating departments, for example the Ministry of Commerce, the NBR, the office of the Chief Controller of Export and Import, and the Export Promotion Bureau of Bangladesh, to easily disseminate trade related rules, regulations, procedures, and decisions in a timely manner. This also gives stakeholders easy 24/7 access to required information. However, stakeholders suggested that some pages or links on the Customs portal are under construction, and the Bangladesh Trade Portal is still in its Beta version and needs to be enriched and finalized. They expressed their concern about timely and reliable updates of all rules, regulations, required forms, and relevant information to the web portals.

Use of Inquiry Points, Call Centers, and Information Centers

In line with the WTO TFA, the NBR took the initiative to implement a National Enquiry Point (NEP) in Bangladesh for trade-related information. The new draft Customs Bill formalizes these arrangements. With technical assistance from the USAID/Bangladesh Trade Facilitation Activity (BTFA), the NBR officially launched the Enquiry Point on September 6th, 2018. However, the Enquiry Point is still under development, and does not currently have a formal structure. NBR has signed memorandums with 39 ministries and agencies that will enable NBR to coordinate a centralized response process to trade related enquiries through a national single window. The Ministry of Commerce is also in the process of signing agreements with other trade related departments and agencies to provide centralized response to trade related enquires through Bangladesh Trade Portal.

The NBR's internet based NEP provides always-available, public access to the vital information required for conducting trade in Bangladesh. It adds to the existing rich sources of information by providing a means to submit a direct enquiry to customs, which officially replies through a designated customs official. Each enquiry further enriches both the quality and archive of the NEP. The NEP website indicates that enquiries can be made by governments, traders, or any other interested party, so the scope for providing information to a wide range of actors is in place under this system.

Finding information using the NEP is simple for anyone who has a trade-related question. The Bangladesh Customs website has an NEP menu at the right side on its homepage. When a visitor clicks on the National Enquiry Point button, he or she is offered two options: to submit a question or to look for an answer in the already responded queries using the search option in the NEP database. Once a question is submitted, the user receives a confirmation email with an estimated response time. Questions range from general ones like "How does Customs determine a tariff classification?", to more specific ones, such as "What is the tax or duty to import a TV as a baggage item in airports?". In less than one month since its inception, the NEP received 182

enquiries; among those, 145 questions had already been responded (97% of answers were provided in less than 72 hours), as of October 3, 2018. During this period the NEP had been visited by over 77,000 visitors. .

However, most government agencies still have decentralized enquiry points housed within the departments responsible for providing information related to their specific subject area. For example, the Export Promotion Bureau (EPB), or the Bangladesh Standard and Testing Institution (BSTI) have their own information centers to respond to specific queries related to export or standards.

Trade Portal: Structure and Operation

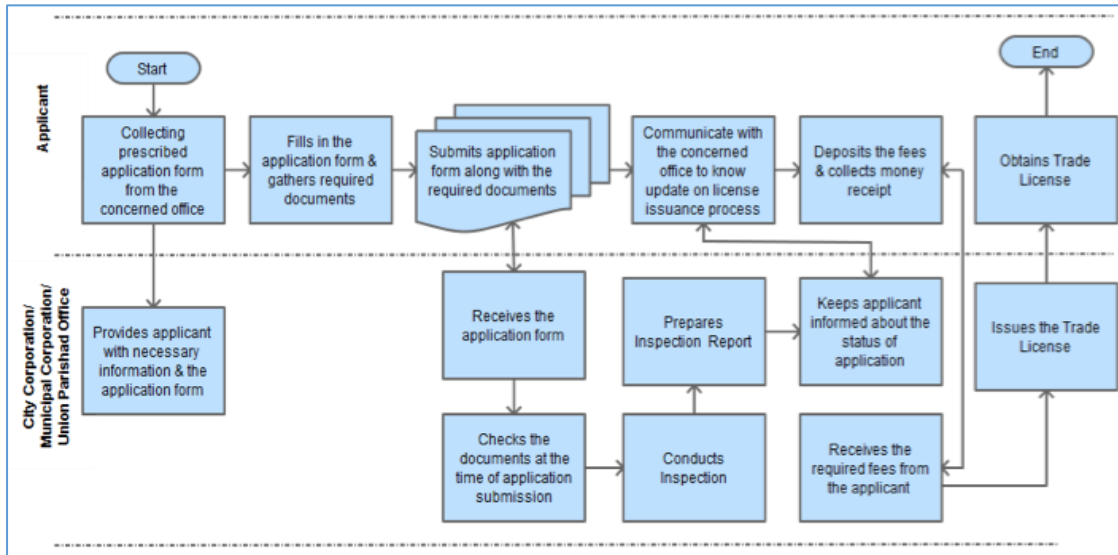
Bangladesh Trade Portal

The government of Bangladesh launched a trade portal in March 2016, with support from the World Bank Group's Trade Facilitation Support Program to provide a one-stop point for country's trade related information for interested stakeholders. The Bangladesh Trade Portal is an official source of all regulatory information relevant to traders who wish to import goods into Bangladesh or to export to other countries, and represents an important step towards improving the predictability and transparency of the country's trading system. This is in line with the government's commitment to facilitate information sharing in compliance with Article 1 of the WTO TFA.

The Bangladesh Trade Portal is hosted by the Ministry of Commerce on behalf of all government departments and agencies involved in regulating import-export procedures. The Bangladesh trade portal is still in its Beta version. The Ministry of Commerce is responsible for updating the information on the portal, and has formed a technical committee incorporating relevant departments and organizations to support the updating process. It is working closely with the World Bank under the Bangladesh Regional Connectivity Project for further improvement and enrichment of the portal. It is at the final stage of signing MOUs with all relevant organizations for quick exchange of relevant information for the purpose of ensuring that the information is accurately and fully published on the website in a timely manner. It is also in the process of appointing a trade expert and an advisor for supporting the update process. It has also been decided that the trade portal will be hosted in the data center of the Bangladesh Computer Council under a service level agreement between the Ministry of Commerce and the Bangladesh Information and ICT Division.

As an example of workflow under this system, the figure below shows a flowchart for obtaining a trade license in Bangladesh.

Figure 44: Example of procedure flowchart in Bangladesh Trade Portal: Obtaining a Trade License.



Source: Author.

Bangladesh Customs Portal

A dedicated Customs Portal, hosted by the NBR, The Portal is a comprehensive website for all procedures, forms, laws and other information pertaining to customs and trade. The website is publicly accessible, with a target audience that includes any parties participating in trade. That audience includes: exporters, importers, and trade brokers, as well as Customs or other officials wishing to access legislation, procedures and rulings.

The Portal responds to citizens' demand for increased information and services and the private sector's need for greater transparency in trade matters. Importantly, it assists Bangladesh in complying with relevant provisions of the Revised Kyoto Convention of the World Customs Organization (WCO) and the WTO TFA.

National Single Window (NSW)

The Bangladesh Government has decided to establish a NSW, and the NBR signed a Memorandum of Understanding with the IFC to implement it on August 7th, 2018. The NBR will act as the lead agency for setting up the NSW under the Regional Connectivity Project financed by the IFC. The NBR formed a Project Implementation Unit to establish the NSW with NBR Member (Customs Modernization) as the Project-Director and an NSW working group has been formed. NBR plans to sign MoUs with 60 Other Border/Government Agencies (OGAs) to effectively implement the NSW. A sub-committee is now working on drafting the MoU in consultation with the members of NSW Working Group.

Administrative and Consultative Processes to Support Information Availability

Institutional and Administrative Arrangements

As the above discussion shows, numerous government sector departments and agencies are involved in the production and dissemination of Customs and trade-related information. Stakeholders expressed some concerns regarding a lack of coordination among them. They also

The Bangladesh Standards & Testing Institute (BSTI) provides important information related to the quality requirements for import and export. The Bangladesh Land Port Authority (BLPA) and Chittagong port authority also disseminate important border related information relevant to export and import procedures. The Plant Quarantine Wing, Department of Agriculture Extension, the Livestock Wing, Ministry of Fisheries and Livestock, and the Fisheries Wing, Ministry of Fisheries and Livestock are involved in dissemination of specific rules, regulations, and procedures related to import and export of agricultural and fish products. All these agencies are taking initiatives from their own perspective to disseminate trade and border related information to stakeholders. However, there is no effective coordination among them on information dissemination. As the figure below shows, many agencies are involved in trade policy in Bangladesh, so coordination among them is a major issue for the government.

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graph TD; MoFA[Ministry of Foreign Affairs] -.->|Coordination on negotiations| MoC[Ministry of Commerce (Lead Ministry)]; MoL[Ministry of Law] -->|Legal inputs and drafting| MoC; MoI[Ministry of Industries] -->|Inputs on Industrial policy| MoC; MoA[Ministry of Agriculture] -->|Inputs on Agriculture tariffs and negotiation| MoC; MoF[Ministry of Fisheries] -->|Inputs on Fisheries export policy| MoC; MoF[Ministry of Finance] -->|Set monetary policy and exchange rates| MoC; BB[Bangladesh Bank] -->|Set tariff and taxes| MoC; NBR[National Board of Revenue] -->|Inputs on Export policy| MoC; BC[Bangladesh Customs] -->|Export promotion| MoC; MoC -->|Licensing and permitting| EPB[Export Promotion Bureau]; MoC -->|Inputs on Tariffs, NTBs, trade negotiation| CCI[Chief Controller of Imports & Exports]; MoC --> BTC[Bangladesh Tariff Commission]; MoC --> BFTI[Bangladesh Foreign Trade Institute]; PS[Private sector (Chambers and Association)] -.->|Public-private consultation| MoC; PS -.-> EPB; PS -.-> CCI; PS -.-> BTC; PS -.-> BFTI;
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Against this background of considerable administrative energy, but difficulties in terms of coordination, stakeholders expressed the need for developing a strong institutional and administrative mechanism to increase the effectiveness and reliability of information. One suggestion was that the National Trade Facilitation Committee could be empowered with relevant legal and secretarial resources to act as the coordinating body in Bangladesh synchronizing all trade related information dissemination efforts by various border agencies.

Consultative Process

There is no legal provision or formal policy that requires Customs authorities to engage in a mandatory regular consultative process with stakeholders. However, stakeholders have indicated that over recent years, NBR and Bangladesh Customs have undertaken consultations with major stakeholders prior to enacting major changes in Customs rules and regulations. Regular major changes in customs rules, especially changes in various tariff rates, are mainly implemented through the annual Finance Bill. NBR and Bangladesh Customs organize consultative meetings with the leading Business Chambers, sectoral Associations, and other stakeholders before finalizing the proposed changes prior to placing the Bill before Parliament for approval. Nonetheless, often certain changes in Customs rules and regulations (e.g. changes in statutory duty (SD) or regulatory duty (RD) rates) are implemented through Statutory Regulatory Orders (SROs) without any prior consultation or notification. Hence, the stakeholder consultation process still remains somewhat ad-hoc and issue driven, both in terms of substance and process, as well as choice of stakeholders to be involved.

However, NBR referred to the newly formed Investment Promotion Team, which incorporates major government and private sector stakeholders. The objective of this team is to develop an investment friendly tariff policy for Bangladesh in consultation with key stakeholders. NBR also suggested that the new draft Customs Bill (waiting to be placed before the National Parliament for enactment) has a specific provision on consultation.

Prior Notification of Changes in Procedures or Release of New Regulations

Presently, the Government is not legally obligated to provide prior notification of changes in procedures or release of new regulations. In practice, the NBR and other border authorities request stakeholder comment on major legislative initiatives (for example, the Customs Act, the Budget, and import policy), but do not commonly provide stakeholders with an opportunity to comment on proposed subsidiary legislation (for example, SROs). It has been reported that the regular major changes in customs rules, specially changes in various tariff rates are mainly implemented through the yearly Finance Bill. The NBR and Bangladesh Customs organize a series of consultative meetings with the leading business Chambers, sectoral Associations, and important stakeholders before finalizing the proposed changes prior to placing the Bill before the Parliament for approval. Another example cited is the draft of the Customs Act 2018. This Act was first drafted in 2014, and after getting primary approval from the Cabinet several stakeholder meetings, national workshops, and seminars were organized to disseminate the proposed changes to stakeholders, as well as inviting public comments to accommodate their views, concerns and proposals. The draft Customs Act has also been placed on the websites of the NBR and Bangladesh Customs. However, certain changes in the Customs rules and regulations [(e.g. changes in statutory duty (SD) or regulatory duty (RD) rates)] are implemented through Statutory Regulatory Orders (SROs) without any prior notification.

The NBR stated that draft Customs Bill has a provision (Article 281) which requires Government to publish all rules under this Act at least 30 days prior to its implementation except in emergency situations.

Advance Rulings

An advance ruling system has been implemented in Bangladesh by the NBR as a part of its Customs modernization program. The system has been in force since June 2nd, 2016, and is currently available only for classification or origin of goods. The process of advance ruling has also been elaborated in Section 275 of the draft Customs Bill 2018.

To implement the objective of the Rules, the NBR formed an Advance Ruling Unit which is chaired by Member (Customs Policy) of the Board. First Secretary (Customs Policy) and Second Secretary (Customs Policy) are the Members of the Advance Ruling Unit. As per Rule 4 of the Customs Ruling (Advance) Rules 2016, the Chair of the Advance Ruling Unit can co-opt any Customs official or any other person experienced in a relevant issue to perform the duties of the Unit effectively. Following the implementation of the Advance Ruling system in June 2016, the Unit issued 16 classification related advance rulings.

The advance ruling system is currently available in Bangladesh only for classification or origin of goods. The advance ruling system enables traders in Bangladesh to apply for a ruling from the NBR that specifies which classification code or H.S. Code will be applied for a specific good or item prior to its export or import, or about its origin before importing. Such advance ruling provides importers and exporters with certainty about how their goods will be treated by the Customs authority nationwide, enabling them to incorporate specific tariff costs into their business plans. For an advance ruling, one has to apply using a specific form with relevant information and documents, and pay a fee. An advance ruling remains valid for 18 months from the date of issuance of the ruling.

Bangladesh Customs publish written responses about advance ruling detailing information on the applicants' identity, the applied subject matter, the decision and explanatory note supporting the decision, and time period of validity of the ruling, which could be useful for traders other than the inquiring party. However, specific information about the application might be kept confidential at the applicant's request.

The responses are made available to public through the "Advance ruling Database" of the newly launched customs website..

The NBR took initiatives to establish an Advance Ruling Program under its Customs Modernization strategic action plan 2014-2017. It identified three activities for effective implementation of the system; namely: 1) developing rules, procedures and policies to facilitate implementation of the Advance Ruling program, 2) establishing an Advance Ruling unit within Bangladesh Customs, and 3) operationalization of the Advance Ruling system. A USAID funded BTFA program provided technical support to the NBR to develop indicative guidelines for advance ruling following international best practices, and to draft the rules and procedures for Statutory Regulatory Order (SRO) on Advance Ruling which was enacted in 2016. USAID also supported the NBR in arranging sensitization workshops on the subject matter during the development of the advance ruling system. Before putting the system in place the NBR also went

through a stakeholder validation process for the draft SRO, seeking comment/feedback from field customs offices and private sector stakeholders.

Bangladesh Customs have specific webpage for advance rulings (accessible at: http://www.bangladeshcustoms.gov.bd/trade_info/classification), which provides detailed information about application rules and procedures, application form, list of required documents and fees, as well as a database containing detailed information about previous advance rulings. However, it does not provide interactive interface allowing online filing of advance ruling requests. The documentary requirements and applicable fees for applying advance ruling are uniform for all applicants irrespective of the size of the business.

The Advance Ruling Rules requires the Advance Ruling Unit to examine the application and attached documents within seven working days from the receipt of the application and request any additional information or documents within 15 working days. The Advance Ruling Unit shall dispose the advance ruling application within 45 working days from the date of its receipt.

Appeals

Bangladesh now has an effective and operational institutional appeal mechanism in place dealing with protesting the decisions of Customs authorities and related assessment disputes. The mechanism allows traders to appeal at various levels, up to the Supreme Court. The right to make such appeals is protected legally under the Customs Act of 1969. The appeal mechanism has also been detailed in Chapter 26 of the draft of the new Customs Bill.

The judicial procedure, including different appeal or review procedures relating to both administrative and judicial matters of Customs matters, is elaborated in Sections 193, 194, and 196 of the Customs Act, 1969. Customs law provides for a provision to appeal to a higher-level official, with ultimate recourse to the courts. For example, when the decision or order is made by a customs officer below the rank of Commissioner, the appeal must be made first to the Commissioner (Appeal). If the appellant is not satisfied with the decision of the Commissioner (Appeal), she may take recourse to the Appellate Tribunal. On the other hand, if the protested decision or order was passed by the Commissioner, the appeal will have to be made directly to the Appellate Tribunal.

The law requires appeals to be made within three months of the disputed decision. The verdict on appeal has to be issued in writing mentioning specific reasons supporting the decision. The Appellate Tribunal is required to decide within four years from the date of receipt of the appeal; if not, the appeal is deemed accepted by the Appellate Tribunal. At present, there are three Appeal Commissionerates and one Appellate Tribunal operational at the Bangladesh Customs.

Persons not satisfied with the decision of the Appellate Tribunal have the right to appeal to the High Court Division of the Supreme Court. Again, where the decision by the Appellate Tribunal goes against Customs, the Act allows the respective Commissioner to appeal to the High Court Division.

Apart from the appeals to the Commissioners (Appeal) and Appellate Tribunal, the Customs Act, 1969 contains provisions incorporating an alternative dispute resolution (ADR) process, including access to that process directly for certain assessment decisions made by Customs

officers. The ADR provisions are covered under Subsections 192A to 192K of the Customs Act, 1969; and NBR SRO.

Section 193 of the Customs Act 1969 requires the Commissioner (Appeal) to dispose any appeal within two years. And, Section 196 requires that the Appellate Tribunal to dispose of the appeal within four years from the date of its receipt. If the appeal is not disposed of within the time specified in subsection (7), the appeal shall be deemed to have been allowed by the Appellate Tribunal.

Benefits, Challenges, and Lessons Learned

Benefits

Stakeholders stated the following benefits from the increased public availability of customs information:

- i. Stakeholders' access to information required for compliance with customs rules, regulations, and decisions empowered both the officials of relevant border agencies, as well as general traders and the public.
- ii. Increased customs compliance and expedited customs clearance.
- iii. Increased transparency, clarity, and predictability of customs procedures.
- iv. Improved integrity due to reduced levels of discretionary power of the customs officials
- v. Reduced workload of customs and border agencies officials in terms of clarifying same rules, regulations, and information to several stakeholders multiple times.
- vi. Easy and all time access to relevant customs rules, regulation, procedures, and forms and documents for the traders resulted in reduced trade costs.

Challenges

According to stakeholders, the main challenge encountered in the implementation of public availability of Customs information is to ensure effective coordination among the number of border agencies involved in export/import processes. Not all agencies are prepared to the same level to implement Customs information dissemination to the public. These organizations are mostly working in a disjointed manner in this regard. The pace of implementing the information dissemination mechanism also varies among different border agencies based on their specific priorities. The technical readiness of different related organizations is not at the same level, so execution of a coordinated effort for the effective implementation of public availability of customs information is the main challenge faced by the Bangladesh border agencies.

Another challenge is to bring the required changes in the acts, rules, and regulations to provide a legal basis for the implantation of the Customs information dissemination system. Developing the required technical capacities and trained human resources for the implementation of the Customs information system is another challenge faced by stakeholders. Finally, allocating necessary budget for supporting the implementation of the Customs information dissemination system considering various organizational priorities is another constraint identified by the border agencies.

Finally, stakeholders emphasized that having two initiatives, a Customs portal and the Bangladesh Trade Portal, leads to problems of readability for users. A clearer demarcation of purpose and responsibility would help users make appropriate choices in terms of which framework to use for which purpose. There could also be scope to integrate efforts in the future, as has happened in other countries, like Singapore, where a single platform effectively provides the entry point for all trade-related information and procedures.

Lessons

In terms of an overall assessment, Bangladesh performs well in terms of the availability of Customs and trade-related information, taking account of the fact that it is an LDC. However, some important systems are still under development, which explains why its score on global indicators shows that it is a considerable distance from best practice. As these new systems come on line, its scores will increase significantly. While there is still work to do in the areas identified above, the overall impression is that the Bangladeshi authorities have recognized the importance of public information availability in the trade area, and are making serious efforts to improve the situation. Use of ICT-based solutions is notable. Although the global leaders reached this position some time ago, Bangladesh's position as an LDC means that it is at a severe disadvantage in terms of human and financial capacity. But it has made good use of external assistance to support new programs that are likely to significantly improve the situation on the ground.

In terms of the trade policy process, which is a broader issue than information availability, the review presented here indicates that consultative mechanisms are in place. However, the data suggest that more could be done to announce policy changes before they come into effect, and to allow comment periods and dialogue with major stakeholders. Again, given that Bangladesh is an LDC, its performance in this area is relatively strong, but compared with global leaders it is somewhat behind. Of course, involvement of the trade community in decision making is a broad governance issue, not just related to trade policy, but more broadly to the extent of citizen and business involvement in government decision making. As such, real advances are likely only possible in a framework of generalized transparency and involvement of civil society in policy discussions and decision making.

The key lessons emerged from the recent experience in the implementation process of Customs information dissemination system in Bangladesh are:

- i. developing proper legal infrastructure to make sure all related border agencies and supporting structures are obliged to make simultaneous effort to implement an effective information system.
- ii. ensuring effective co-ordination among various border agencies and supporting structures could help faster implementation of the system, avoiding duplication of work, and to increase effectiveness and reliability of customs information
- iii. developing proper institutional and administrative mechanism could ensure continuous improvement and long term sustainability of the system

What Role for Technical Assistance?

USAID/ Bangladesh Trade Facilitation Activity, as well as the IFC and the World Bank are actively supporting the Bangladesh Government in developing its Customs information dissemination systems through implementing various projects. The IFC and World Bank Group supported the launching of the Bangladesh Trade Portal and are still working with the Ministry of Commerce for the further improvement and enrichment of the Portal. They also recently signed an MoU with the NBR for the implementation of the National Single Window (NSW). The USAID/ Bangladesh Trade Facilitation Activity supported the development and launching of the dedicated National Customs Portal and National Enquiry Point (NEP). ADB is also supporting Bangladesh in implementing some other trade facilitation activities.

One area identified by stakeholders as requiring additional technical assistance is coordination of information dissemination efforts government departments and agencies. Support in the development of administrative and institutional mechanisms could have important benefits for stakeholders in terms of improving processes, and ensuring up to date and complete information availability.

5. CONCLUSION AND RECOMMENDATIONS

This report has brought together a wide variety of data and country experiences to examine where OIC member countries stand in relation to the public availability of Customs and trade-related information. The OIC is, of course, a very heterogeneous group in terms of geography, trade relations, governance structures, and level of economic development. The data review therefore suggests that there is mixed performance within the group: some countries are approaching the global best practice frontier, while others are still a considerable distance from that point.

A key finding from the data review is that there is clear evidence of a process of catch up in terms of the public availability of Customs and trade-related information. In other words, countries with the lowest absolute level of performance tend to see the largest relative improvements in performance over time. The review presented here is consistent with the point made in successive *Connecting to Compete* reports by the World Bank, to the effect that Customs procedures are tending to converge around the world. This ongoing development is the result of a number of work programs at the international level, principally shepherded by the WCO, but also now including the TFA. Of course, it is important to remember that international benchmarks typically represent a generally required standard of performance, not global best practice. The frontier, represented by countries like Republic of Korea and Singapore, is considerably beyond even the most recent international instrument, namely the TFA. As a result, developing OIC member countries have an interest in being as ambitious as possible in scheduling their TFA commitments: although the agreement accords them great flexibility to delay implementation, they in fact have every interest in proceeding quickly. That point has well and truly been recognized by the leading performers in trade facilitation among OIC member countries.

Although there are some differences across data sources, there is also evidence of a general improvement in performance by many OIC member countries. The rate of improvement differs, but it is clearly a general tendency in all three regional groups. The evidence of backsliding in the TFIs is deserving of further analysis, but does not fit with other evidence, for instance from the UNGS. Nonetheless, OIC member countries would do well to set up their own performance tracking mechanisms, so that high impact interventions can be quickly identified and implemented, then corrected and fine-tuned over time.

An important point that emerges from the country case studies is that it is difficult to improve the transparency of trade processes—which is what increased information availability implies—in isolation from what is happening elsewhere in government. Successful examples of movement forward on reducing the information costs associated with trade transactions are typically linked to broader governance reforms to encourage transparency and participation, as well as anti-corruption and reduction in administrative (including Customs) fraud. Similarly, the use of information technology solutions to promote information availability requires widespread internet access among commercial agents, as well as sufficient development of human resources to allow members of the trade community to interact with border agencies electronically.

The case studies also make clear the crucial role that ICTs play in the new trade facilitation landscape. The TFA makes explicit reference to the use of online solutions, but the case studies show that there is real potential for low and middle income countries to take great strides ahead by using the need to enhance the public availability of information as the impetus to move towards digital platforms for trade transactions, such as virtual Single Windows. Technical assistance is an important part of that equation, but as Morocco's example shows, there is clear potential for a country to move from being a recipient of technical assistance to being sought after as a source of training and experience sharing. More broadly, international cooperation through established mechanisms like RTAs, international organizations like WTO and WCO, or regional partnerships with actors like the EU, can support efforts to improve trade information availability. However, there needs to be buy-in domestically, and there is no "one size fits all" approach. It is important to take account of local circumstances and institutions in designing solutions, so there needs to be a balance between domestic impetus and international engagement.

The material covered in this report has tended to be highly specific, given the large number of case studies (desk-based and field-based) that were completed for it, and which form its core. Given the nature of the COMCEC process, however, it is more appropriate to put forward some core recommendations for the consideration of all member countries, rather than very targeted suggestions for individual members. In that spirit, it is believed that the analysis in the report supports the following recommendations:

1. **Generalized Commitment to Transparency:** It is difficult to move forward on the public availability of Customs and trade-related information in an environment where other government processes are only minimally transparent. Rather, successful examples show that reducing informational trade costs typically goes hand in hand with a broader commitment to transparent, participative governance. The form this takes will of course vary from country to country, but the greater a government's proven commitment to transparency, the more likely it is that the whole trade community will become positively involved in the process of managing public information availability.
2. **Involvement of the Trade Community:** The trade community consists of a wide range of stakeholders, from producers and consumers, to shippers, freight forwarders, and even financial institutions involved in trade finance, as well as Customs and other border agencies. An important first step is creating a forum in which the whole community can exchange views, and identify priority areas for action. An NTFC can perform this role, but the nature and composition of that body will necessarily vary from one country to another. In general, it is better to cast the net wide to ensure that all stakeholders can feel a sense of ownership of reforms. A key part of involving the trade community in trade facilitation is necessarily enhancing dialogue with the private sector.
3. **Use of Information Technology:** Low and middle income countries have the opportunity to "leapfrog" the traditional Single Window framework by opting for a virtual Single Window. From an informational point of view, this approach results in an online portal where all rules and regulations can easily be accessed, forms can be downloaded and filled in, and necessary paperwork can be filed electronically, as well as fees paid. Some level of digital infrastructure is required before such a system can become reality, both in terms of user access to ICTs, but also the necessary legal framework covering use of electronic documents and digital signatures. Nonetheless,

technical assistance from international organizations, as well as a considerable body of knowledge that can be used in South-South experience sharing, suggests that this approach may be within the reach of a considerable number of countries.

4. **Ambition in TFA Notifications:** Improving trade facilitation, including through enhancing the public availability of Customs and trade-related information, is part of a newly competitive environment for attracting trade and investment. Joining Global Value Chains (GVCs) and leveraging them for development outcomes requires that trade costs be as low as possible. As such, OIC member countries should be ambitious in notifying their TFA obligations. Concretely, that means they should put as much as possible of the agreement in Category A. Category B notifications should preferably involve relatively short time limits for implementation. Category C notifications should be used sparingly, and should identify with precision the technical assistance and capacity building that are required.
5. **Going Beyond the TFA:** The case studies show that many countries—and not just developed ones, but also some middle income countries—have already moved well beyond the TFA in terms of making trade-related information publicly available. The TFA should be seen as a basic benchmark, not an objective. Developing countries looking to attract trade and investment, particularly through GVCs, should try to go beyond the TFA to incorporate cutting edge technologies and strong commitments to transparency and the rule of law in trade governance.
6. **South-South Technical Assistance:** Not all world leaders in public availability of trade information are developed or high income countries. Some middle income countries are also very strong performers, such as Morocco and Malaysia, and even Senegal. There is considerable scope for a diverse organization like the OIC to promote South-South knowledge exchange in this area, with the aim of developing relatively low cost but efficient systems to disseminate information and reduce informational trade costs in the developing world.
7. **Synergies between Single Windows and Trade Information Portals:** In the post-TFA environment, many developing countries will be looking to work simultaneously on Single Windows—preferably virtual—and TIPs. There is a strong argument for combining these efforts to produce a single online interface that combines the transaction processing power of a Single Window with a comprehensive repository of trade-related laws, regulations, rules, procedures, and documents, as is commonly associated with a TIP. The synergy between PortNet and TradeSense in Morocco is an example of this process in action in a middle income country.

Based on the field visit case studies, it is possible to formulate a roadmap for upgrading performance in the three regional groups, based on what was observed in the three countries studied. These specific recommendations are offered in addition to the general principles offered above:

African Group

8. Work with international organizations like the World Bank and the major aid agencies to expand existing technical and financial assistance in the framework of TFA implementation to improve existing structures for disseminating information.
9. Work to move from the use of printed materials to disseminate information to the use of information technology solutions.

10. Complete the development of NTFCs and engage in dialogue with the private sector to identify the priorities for public information availability.
11. Work within NTFCs to develop TIPs and other online resources, including electronic Single Windows, that provide access to the rules and regulations governing trade procedures, key documents and forms, and applied tariff rates.
12. Use TIPs and electronic Single Windows to facilitate online trade procedures in so far as possible, including for inquiries related to trade procedures, as well as fees and duties, and for advance rulings.
13. Within the above framework, develop a realistic level of ambition for TFA implementation over the medium term, emphasizing Category A and B notifications, with a minimum of material in Category C.
14. Develop institutional and governance structures so that more advanced aspects like advance rulings and appeal procedures can be implemented in greater breadth and depth over time.

Arab Group

15. Within NTFCs, involve the whole trade community in efforts improve public information availability
16. Mobilize the private sector and fully involve them in developing cost effective solutions for information availability. The scope of this commitment should be broad, including traders and import/export professionals to financial services providers.
17. Within the above framework, make full use of ICTs to offer high quality solutions for reducing informational trade costs. A key development is provision of an integrated TIP and Single Window system.
18. Ensure that online solutions provide access to trade-related rules and regulations, as well as applied fees and duties, and key documents and forms. Ideally, the information portal should be integrated with an electronic Single Window to provide for online submission of trade-related documentation, processing of financial transactions, and inquiries related to trade as well as requests for advance rulings.
19. Leverage trade agreements to promote increased transparency and technology upgrading in terms of information availability and automation of border procedures.
20. Treat the TFA as a minimum benchmark for trade facilitation performance, and focus on moving closer to global best practice. Key areas for improvement include appeal procedures and advance rulings, as well as in some cases the user friendliness and completeness of online resources.

Asian Group

21. Develop the legal infrastructure required to ensure that all border agencies and supporting structures are obliged to make coordinated efforts to implement an effective information system.
22. Within the framework of TFA implementation, work with international agencies like the World Bank as well as major donors, to leverage international technical assistance and financial resources to support the use of technology in supporting information dissemination.
23. Work to develop an integrated TIP and Single Window system. Online information availability should cover trade-related rules and regulations, applied rates of fees and duties, and key documents and forms. Integration of the information portal with transaction processing capabilities should be pursued, as should the use of online inquiry points, and the use of online forms for submitting requests for advance rulings.

24. Use the development of an integrated TIP and Single Window environment to ensure coordination among border agencies and supporting structures to increase the reliability of the available information.
25. Demonstrate ambition in scheduling TFA commitments, moving obligations in so far as possible into Category A or B, and avoiding the deferral of obligations through Category C.

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Annex 1 – Semi-Structured Interview Instrument

The purpose of this document is to provide the outline for a 20-30 minute discussion with government officials and other knowledgeable parties dealing with public availability of customs information. The questions are designed to be starting points for a broader discussion, and the interviewee should be asked at the end if there is any supplementary or complementary information s/he wishes to provide. When precise quantitative data are not available, interviewees should be asked to provide "best guess" estimates based on their experience. The intended audience includes officials of relevant agencies, line ministries (trade, and agriculture), international development partners, and potentially representatives of the private sector, including peak bodies (chambers of commerce).

1. What is the scope of information dissemination to the public?
2. What is the extent to which trade related rules, regulations and procedures are published?
3. How they are published? Which tools and techniques employed?
4. When are trade related rules, regulations, and procedures published? Is a comment/consultation period systematically provided for?
5. What is the contribution of information communication technology in this regard?
6. Is there any need for institutional and administrative arrangements in order for an effective dissemination of customs information to the relevant stakeholders? Which agencies are involved in dissemination of customs information?
7. Is there any consultative process? How does it operate?
8. What kind of benefits are obtained from the public availability of customs information?
9. Are there enquiry points, call centers, or information centers?
10. Is there a trade portal? How does it operate?
11. Is there prior notification of changes in procedures or release of new regulations?
12. Is there an effective advance ruling system in place?
13. What is the scope of advance ruling?
14. Is there an appeal mechanism? How does it operate?
15. What are the challenges encountered in the effective implementation of public availability of customs information?
16. What are the key lessons that have emerged from recent experience in this area?
17. Is there any need for technical assistance to develop an information dissemination system?
18. What is the current state of implementation of Articles 1-4 of the WTO Trade Facilitation Agreement? Are there any current systems or plans for future systems that enhance the public availability of customs information beyond what is required by the Agreement?

Annex 2 – Simulation Results for OIC Member Countries

The gravity model is one of the most widely used and reliable methods in empirical economics. Having first gained popularity in the 1960s due to its intuitive appeal—larger countries trade more, and more distant countries trade less, by analogy with Newtonian gravity—it has subsequently come to be seen as a logical output of many different theoretical models of trade. Recently, Anderson et al.²⁴ have shown that a correctly estimated gravity model can provide a useful simulation platform to look at the global impacts of trade policy changes. Importantly, the model set up in this way takes full account of general equilibrium effects, in the sense that the impact of a change in one country's policy on its exports to another country depends on what all other countries in the system do at the same time, because it is relative prices that matter for the determination of bilateral trade flows.

Kumar and Shepherd²⁵ use this approach to provide a rigorous ex ante impact assessment of the TFA. They focus on developing countries, but include all countries for which data are available in their model. Although identifying a causal effect is difficult due to a lack of data over multiple years, it is possible to put some bounds on the likely effects, which suggest that implementation of the TFA could have a salutary effect on global trade growth.

The simulation reported in the Introduction uses the same data and modeling framework that is set out in full in Kumar and Shepherd. The only change is that instead of using data on all TFA provisions, it focuses on just the first four articles. It is important to note that since high performance on the first four articles tends to be associated with high performance on other parts of the agreement, the number presented here is likely an upper bound on the true estimate. Nonetheless, without over-interpreting the result, it is clear that reducing information costs associated with trade has the potential to boost trade for all countries, including OIC member countries.

The table below summarizes the results of the gravity model simulations discussed in the Introduction for OIC member countries. The model follows best practice in the gravity literature, namely the GE PPML model.²⁶ The baseline for the simulations is 2011 using TiVA data from the OECD-WTO, which was the most recent comprehensive data available as at the time of drafting. Results are only presented for OIC member countries for which data are available. For each country, columns show the counterfactual percentage changes in exports, imports, and real output (real GDP in gross shipments terms for goods sectors only) associated with full implementation of the first four articles of the TFA. Changes are expressed as percentages of the baseline. So for example, the table shows that if Morocco were to fully implement the first four articles of the TFA, it would be associated with an increase in exports of nearly 8% and an increase in imports of nearly 6%. These figures take account of similar policy changes in all other countries.

²⁴ Anderson, J., M. Larch, and Y. Yotov. 2018. "GEPPML: General Equilibrium Analysis with PPML." *The World Economy*, 41(10): 2750-2782.

²⁵ Kumar, U., and B. Shepherd. Forthcoming. "Implementing the WTO Trade Facilitation Agreement: From Global Impacts to Value Chains." Working Paper, Asian Development Bank.

²⁶ Anderson, J., M. Larch, and Y. Yotov. 2018. "GE PPML: General Equilibrium Analysis with PPML." *The World Economy*, 41(10): 2750-2782.

Country	Exports	Imports	Real Output
Brunei Darussalam	6.266	21.134	4.421
Indonesia	22.013	25.390	1.456
Morocco	7.797	6.060	2.115
Malaysia	15.728	20.688	1.434
Saudi Arabia	8.514	55.530	1.611
Tunisia	6.748	6.022	2.708
Turkey	13.735	10.136	1.141

Source: Author's calculations.

Annex 3 –OIC Member Countries that have Ratified the WTO TFA

Afghanistan
Albania
Bahrain
Bangladesh
Benin
Brunei Darussalam
Burkina Faso
Cameroon
Central African Republic
Chad
Cote d'Ivoire
Djibouti
Gabon
Gambia
Guyana
Indonesia
Jordan
Kazakhstan
Kuwait
Kyrgyz Republic
Malaysia
Mali
Mozambique
Niger
Nigeria
Oman
Pakistan
Qatar
Saudi Arabia
Senegal
Togo
Turkey
Uganda
United Arab Emirates

Annex 4 – Survey

An attempt was made to gather additional information on trade information availability in OIC member countries through an online survey. However, only two answers were received, so it is impossible to analyze results in a meaningful way.

For information, the survey questions are reproduced below.

General availability of information

1. What are the means of public availability of customs information in your country (i.e., official website of the customs authorities, official gazette, etc.)?
2. Are the updates and amendments to customs-related legislation and regulations, apart from being published in a government gazette, also published on your official website? Y/N
3. Is the following information publicly available on your official website:
 - (a) Procedures for importation, exportation, and transit via ports, airports and other entry points available in your country? Y/N
 - (b) Required forms and documents for importation, exportation, and transit? Y/N
 - (c) Applied MFN customs duty rates and other taxes of any kind imposed in connection with importation or exportation? Y/N
 - (d) Other fees and charges imposed in connection with importation, exportation or transit? Y/N
 - (e) Rules for the classification of products for customs purposes? Y/N
 - (f) Rules for customs valuation of products?
 - (g) Rules of origin of general application and laws, regulations, and administrative rulings applicable to them? Y/N
 - (h) Current prohibitions and restrictions on import, export or transit and laws and regulations establishing them? Y/N
 - (i) Administrative proceedings for breaches of customs regulations? Y/N
 - (j) Criminal proceedings for breaching customs regulations? Y/N
 - (k) Requirements for the application for advance rulings, the time taken to issue it and its validity period? Y/N
 - (l) Appeal or review procedures? Y/N
 - (m) Preferential agreements your country is a party of, the scope of their application and preferences granted under these agreements? Y/N
 - (n) Procedures relating to the administration of tariff quotas? Y/N
 - (o) Current tariff quotas in place? Y/N
 - (p) Notifications of enhanced controls and inspections for particular products? Y/N
4. Apart from your official language, is customs information also available to traders in in English or any other languages? Y/N

If yes, what languages? _____

Contact and enquiry points

5. Do you have official enquiry points established to answer enquiries of governments, traders, and other interested parties on customs matters? Y/N
6. How many enquiry points are available in your country? _____
7. Is information about contact and enquiry points available on your official website? Y/N

8. What is the established maximum time period to provide response to traders' enquiries?

9. Is there a mechanism for providing response to traders' enquiries electronically? Y/N
10. Is there any fee or charge for services provided by enquiry points? Y/N
11. Are there any other information services available, such as call centers? Y/N
12. Is there a trade portal available on the basis of your official website? Y/N

Consultation mechanisms

13. Are traders made aware of the upcoming changes and amendments in customs regulations via public notice? Y/N
- If yes, by what means (Official gazette, official website, the notification to the WTO Committee on Trade Facilitation, etc.)? _____
14. Are changes and amendments to customs regulations published in advance of their entry into force? Y/N
- If yes, what is the time period between their publishing and entry into force? _____
15. Is there a consultative mechanism which enables traders to comment on proposed amendments or new regulations before they are issued? Y/N
 16. What is the time period available to traders and other interested parties to comment on proposed amendments or new regulations? _____
 17. What are the means of receiving traders' and other interested parties' comments (i.e., in writing, electronically)? _____
 18. Do you have an established mechanism for providing for regular consultations between customs agencies and authorities and traders or other stakeholders? Y/N
- If yes, how often do you hold such consultations? ____

Advance Rulings

19. Is there an effective advance ruling system in place in your country? Y/N
- If yes, what is the time period for traders to receive an advance ruling after the submission of the request? _____
20. Who can submit a request for advance ruling (i.e., an exporter, an importer, an interested party, etc.)? _____
 21. Is there a requirement for an applicant to have legal representation or registration in your country to be able to submit a request for advance ruling? Y/N
 22. What is the general scope of advance ruling? (i.e., the goods tariff classification, the product's origin, etc.)? _____
 23. In addition to the general scope, does your customs authority also provides advance rulings on:
 - (a) The appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts? Y/N
 - (b) The applicability of the requirements for relief or exemption from customs duties? Y/N
 - (c) The application of the requirements for quotas, including tariff quotas? Y/N; and
 - (d) Any additional matters for which your country considers it appropriate to issue an advance ruling? Y/N

If yes, which matters? _____
 24. What is the validity period of the advance ruling after its issuance? _____

25. What are the reasons for declining a request for advance ruling? _____

26. Is there a legal possibility to revoke, modify, or invalidate already issued advance ruling?
Y/N

If yes, what are the reasons for revoking, modifying or invalidating advance rulings? _____

27. Is there a mechanism of providing a review of the advance ruling or the decision to revoke, modify, or invalidate the advance ruling upon applicant's written request? Y/N

If yes:

Can such request be submitted electronically? Y/N

What is the time period for providing a review after receiving an applicant's request? _____

28. Is advance ruling binding for customs authorities in your country? Y/N

29. Is advance ruling binding for an applicant? Y/N

Appeal Mechanisms

30. Are there mechanisms which allows for administrative appeal and review of customs authorities' decisions and rulings? Y/N

If yes, what is the time period during which an applicant can initiate these procedures?

31. Are there mechanisms for a judicial review of customs authorities' decisions and rulings?
Y/N

If yes, what is the time period during which an applicant can initiate these procedures?

32. Is there a legal obligation to initiate an administrative procedure of review and appeal prior to a judicial procedure of review and appeal? Y/N

33. Who can appeal customs authorities' decision? _____

34. Please describe, how does the appealing mechanism operate?

Areas of improvement

35. What are, in your view, the benefits and economic impacts of public availability of information? _____

36. What, in your view, can be improved regarding the customs information availability in your country? _____

37. What are the resources required for mentioned improvements? _____

38. Is there an evaluation mechanism in place to measure the effectiveness of existing delivery modes of information?

39. What kind of barriers, in your view, hinder the effective publication of trade and customs related information and regulations? _____

40. What are, in your view, the impediments/needs to facilitate international trade?

41. What measures mentioned the WTO Trade Facilitation Agreement, in your view, should receive the highest priority in their implementation? _____

Annex 5- Detailed Questions and Responses from TFI Data

Table 5: Mexico.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	2
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	0
Information Availability	Timeliness of enquiry points	0
Information Availability	Information on import and export procedures	2
Information Availability	Required documentation easily accessible for downloading	2
Information Availability	Information about procedures published in advance of entry into force	2
Information Availability	Average time between publication and entry into force	0
Information Availability	Publication of agreements with any country or countries relating to the above issues	2
Information Availability	Publication of information on procedural rules for appeal	1
Information Availability	Publication of decisions and examples of Customs classification	1
Information Availability	Publication of necessary information on advance rulings	0
Information Availability	Penalty provisions for breaches of import and export formalities published	1
Information Availability	Applicable legislation published on Internet	1
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	0
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	1
Information Availability	Transparency of government policymaking	1
Involvement of Trade Community	Public consultations between traders and other interested parties and government	1
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	2
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	2
Involvement of Trade Community	Number of public consultations	2
Involvement of Trade Community	Drafts published prior to entry into force	1
Involvement of Trade Community	Public comments taken into account	1
Involvement of Trade Community	Communication of policy objectives	1
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	0

Pillar	Question	Score
Advance Ruling	Total number of advance ruling requests	0
Advance Ruling	Length of time for which the advance ruling is valid (duration)	2
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	2
Advance Ruling	Maximum time by which the advance ruling will be issued	0
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	2
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	2
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	2
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	2
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	0
Appeal Procedures	Average number of administrative appeals per year	0
Appeal Procedures	Average number of judicial appeals per year	0
Appeal Procedures	Existence of time limit for deciding judicial appeals	2
Appeal Procedures	Time limit for deciding judicial appeals	0
Appeal Procedures	Efficiency of legal framework in challenging regulations	0
Appeal Procedures	Judicial independence	0

Source: OECD TFI.

Table 6: Singapore.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	2
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	2
Information Availability	Timeliness of enquiry points	2
Information Availability	Information on import and export procedures	2
Information Availability	Required documentation easily accessible for downloading	2
Information Availability	Information about procedures published in advance of entry into force	2
Information Availability	Average time between publication and entry into force	0
Information Availability	Publication of agreements with any country or countries relating to the above issues	2

Pillar	Question	Score
Information Availability	Publication of information on procedural rules for appeal	2
Information Availability	Publication of decisions and examples of Customs classification	2
Information Availability	Publication of necessary information on advance rulings	2
Information Availability	Penalty provisions for breaches of import and export formalities published	2
Information Availability	Applicable legislation published on Internet	2
Information Availability	Publication of judicial decisions on Customs matters	2
Information Availability	Dedicated interactive page for professional users/companies	2
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	2
Information Availability	Transparency of government policymaking	2
Involvement of Trade Community	Public consultations between traders and other interested parties and government	2
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	2
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	2
Involvement of Trade Community	Number of public consultations	1
Involvement of Trade Community	Drafts published prior to entry into force	2
Involvement of Trade Community	Public comments taken into account	2
Involvement of Trade Community	Communication of policy objectives	2
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	
Advance Ruling	Total number of advance ruling requests	
Advance Ruling	Length of time for which the advance ruling is valid (duration)	2
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	2
Advance Ruling	Maximum time by which the advance ruling will be issued	2
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	2
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	2
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	2
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	0
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1

Pillar	Question	Score
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	
Appeal Procedures	Existence of time limit for deciding judicial appeals	2
Appeal Procedures	Time limit for deciding judicial appeals	2
Appeal Procedures	Efficiency of legal framework in challenging regulations	2
Appeal Procedures	Judicial independence	2

Source: OECD TFIs.

Table 7: United Arab Emirates.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	1
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	2
Information Availability	Timeliness of enquiry points	2
Information Availability	Information on import and export procedures	1
Information Availability	Required documentation easily accessible for downloading	2
Information Availability	Information about procedures published in advance of entry into force	2
Information Availability	Average time between publication and entry into force	0
Information Availability	Publication of agreements with any country or countries relating to the above issues	1
Information Availability	Publication of information on procedural rules for appeal	1
Information Availability	Publication of decisions and examples of Customs classification	2
Information Availability	Publication of necessary information on advance rulings	0
Information Availability	Penalty provisions for breaches of import and export formalities published	2
Information Availability	Applicable legislation published on Internet	2
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	2
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	1
Information Availability	Transparency of government policymaking	2
Involvement of Trade Community	Public consultations between traders and other interested parties and government	2
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	1

Pillar	Question	Score
Involvement of Community	Trade Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Community	Trade Targeted stakeholders	2
Involvement of Community	Trade Number of public consultations	
Involvement of Community	Trade Drafts published prior to entry into force	2
Involvement of Community	Trade Public comments taken into account	1
Involvement of Community	Trade Communication of policy objectives	2
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	
Advance Ruling	Total number of advance ruling requests	
Advance Ruling	Length of time for which the advance ruling is valid (duration)	
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	0
Advance Ruling	Maximum time by which the advance ruling will be issued	0
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	0
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	2
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	0
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	2
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	
Appeal Procedures	Existence of time limit for deciding judicial appeals	0
Appeal Procedures	Time limit for deciding judicial appeals	0
Appeal Procedures	Efficiency of legal framework in challenging regulations	2
Appeal Procedures	Judicial independence	2

Source: OECD TFIs.

Table 8: Malaysia.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	2
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	0
Information Availability	Timeliness of enquiry points	0
Information Availability	Information on import and export procedures	1
Information Availability	Required documentation easily accessible for downloading	2
Information Availability	Information about procedures published in advance of entry into force	2
Information Availability	Average time between publication and entry into force	
Information Availability	Publication of agreements with any country or countries relating to the above issues	0
Information Availability	Publication of information on procedural rules for appeal	2
Information Availability	Publication of decisions and examples of Customs classification	2
Information Availability	Publication of necessary information on advance rulings	0
Information Availability	Penalty provisions for breaches of import and export formalities published	1
Information Availability	Applicable legislation published on Internet	1
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	0
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	2
Information Availability	Transparency of government policymaking	2
Involvement of Trade Community	Public consultations between traders and other interested parties and government	2
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	0
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	2
Involvement of Trade Community	Number of public consultations	0
Involvement of Trade Community	Drafts published prior to entry into force	1
Involvement of Trade Community	Public comments taken into account	1
Involvement of Trade Community	Communication of policy objectives	2
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	
Advance Ruling	Total number of advance ruling requests	

Pillar	Question	Score
Advance Ruling	Length of time for which the advance ruling is valid (duration)	2
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	2
Advance Ruling	Maximum time by which the advance ruling will be issued	2
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	2
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	0
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	0
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	
Appeal Procedures	Existence of time limit for deciding judicial appeals	2
Appeal Procedures	Time limit for deciding judicial appeals	0
Appeal Procedures	Efficiency of legal framework in challenging regulations	2
Appeal Procedures	Judicial independence	1

Source: OECD TFIs.

Table 9: Senegal.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	2
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	0
Information Availability	Timeliness of enquiry points	0
Information Availability	Information on import and export procedures	2
Information Availability	Required documentation easily accessible for downloading	1
Information Availability	Information about procedures published in advance of entry into force	0
Information Availability	Average time between publication and entry into force	0
Information Availability	Publication of agreements with any country or countries relating to the above issues	1
Information Availability	Publication of information on procedural rules for appeal	1

Pillar	Question	Score
Information Availability	Publication of decisions and examples of Customs classification	0
Information Availability	Publication of necessary information on advance rulings	1
Information Availability	Penalty provisions for breaches of import and export formalities published	0
Information Availability	Applicable legislation published on Internet	1
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	2
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	2
Information Availability	Transparency of government policymaking	1
Involvement of Trade Community	Public consultations between traders and other interested parties and government	2
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	1
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	2
Involvement of Trade Community	Number of public consultations	
Involvement of Trade Community	Drafts published prior to entry into force	1
Involvement of Trade Community	Public comments taken into account	1
Involvement of Trade Community	Communication of policy objectives	1
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	
Advance Ruling	Total number of advance ruling requests	
Advance Ruling	Length of time for which the advance ruling is valid (duration)	0
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	2
Advance Ruling	Maximum time by which the advance ruling will be issued	
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	0
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	2
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	2
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	0
Appeal Procedures	Information available on the motives of the administration's decisions	0

Pillar	Question	Score
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	
Appeal Procedures	Existence of time limit for deciding judicial appeals	0
Appeal Procedures	Time limit for deciding judicial appeals	0
Appeal Procedures	Efficiency of legal framework in challenging regulations	2
Appeal Procedures	Judicial independence	1

Source: OECD TFIs.

Table 10: Morocco.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	2
Information Availability	Publication of rate of duties	1
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	2
Information Availability	Timeliness of enquiry points	0
Information Availability	Information on import and export procedures	1
Information Availability	Required documentation easily accessible for downloading	2
Information Availability	Information about procedures published in advance of entry into force	1
Information Availability	Average time between publication and entry into force	
Information Availability	Publication of agreements with any country or countries relating to the above issues	1
Information Availability	Publication of information on procedural rules for appeal	1
Information Availability	Publication of decisions and examples of Customs classification	2
Information Availability	Publication of necessary information on advance rulings	0
Information Availability	Penalty provisions for breaches of import and export formalities published	2
Information Availability	Applicable legislation published on Internet	1
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	2
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	2
Information Availability	Transparency of government policymaking	2
Involvement of Trade Community	Public consultations between traders and other interested parties and government	1
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	2

Pillar	Question	Score
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	2
Involvement of Trade Community	Number of public consultations	1
Involvement of Trade Community	Drafts published prior to entry into force	2
Involvement of Trade Community	Public comments taken into account	1
Involvement of Trade Community	Communication of policy objectives	1
Advance Ruling	Issuance of binding advance rulings	2
Advance Ruling	Number of advance ruling requests on tariff classification	
Advance Ruling	Number of advance ruling requests on origin	
Advance Ruling	Total number of advance ruling requests	
Advance Ruling	Length of time for which the advance ruling is valid (duration)	
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	0
Advance Ruling	Maximum time by which the advance ruling will be issued	0
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	0
Advance Ruling	Information on advance rulings of significant general interest published	2
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	2
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	2
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	1
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	2
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	0
Appeal Procedures	Existence of time limit for deciding judicial appeals	2
Appeal Procedures	Time limit for deciding judicial appeals	2
Appeal Procedures	Efficiency of legal framework in challenging regulations	1
Appeal Procedures	Judicial independence	1

Source: OECD TFI

Table 11: Bangladesh.

Pillar	Question	Score
Information Availability	Establishment of a national customs website	2
Information Availability	Possibility to provide online feedback to Customs	1
Information Availability	Publication of rate of duties	2
Information Availability	Establishment of enquiry points	2
Information Availability	Adjustment of enquiry points' operating hours to commercial needs	0
Information Availability	Timeliness of enquiry points	0
Information Availability	Information on import and export procedures	1
Information Availability	Required documentation easily accessible for downloading	1
Information Availability	Information about procedures published in advance of entry into force	2
Information Availability	Average time between publication and entry into force	
Information Availability	Publication of agreements with any country or countries relating to the above issues	0
Information Availability	Publication of information on procedural rules for appeal	2
Information Availability	Publication of decisions and examples of Customs classification	2
Information Availability	Publication of necessary information on advance rulings	0
Information Availability	Penalty provisions for breaches of import and export formalities published	1
Information Availability	Applicable legislation published on Internet	1
Information Availability	Publication of judicial decisions on Customs matters	0
Information Availability	Dedicated interactive page for professional users/companies	0
Information Availability	User manuals available online	2
Information Availability	Quality/User friendliness of the research/help function of the Customs website	1
Information Availability	Transparency of government policymaking	1
Involvement of Trade Community	Public consultations between traders and other interested parties and government	2
Involvement of Trade Community	General notice-and-comment framework procedures in place, applicable to trade and border issues	1
Involvement of Trade Community	Are there established guidelines and procedures in place, governing the public consultation process	2
Involvement of Trade Community	Targeted stakeholders	1
Involvement of Trade Community	Number of public consultations	
Involvement of Trade Community	Drafts published prior to entry into force	1
Involvement of Trade Community	Public comments taken into account	1
Involvement of Trade Community	Communication of policy objectives	1
Advance Ruling	Issuance of binding advance rulings	0
Advance Ruling	Number of advance ruling requests on tariff classification	0
Advance Ruling	Number of advance ruling requests on origin	0
Advance Ruling	Total number of advance ruling requests	0

Pillar	Question	Score
Advance Ruling	Length of time for which the advance ruling is valid (duration)	0
Advance Ruling	Publication of the maximum time by which the advance ruling will be issued	0
Advance Ruling	Maximum time by which the advance ruling will be issued	0
Advance Ruling	Percentage of advance rulings issued within the maximum issuance time	0
Advance Ruling	Information on advance rulings of significant general interest published	0
Advance Ruling	Possibility to request a review of an advance ruling or its revocation / modification	0
Advance Ruling	Refusal to issue or the revocation of advance rulings is motivated	0
Appeal Procedures	Is information on procedural rules for appeal publicly available	2
Appeal Procedures	Independent or higher level administrative and/or judicial appeal procedures available for customs decisions	2
Appeal Procedures	Timeliness of the appeal mechanism – time available for lodging and appeal	0
Appeal Procedures	Timeliness of the appeal mechanism – avoidance of undue delays	1
Appeal Procedures	Information available on the motives of the administration's decisions	2
Appeal Procedures	Average percent of appeals introduced by Customs or other border agencies that is resolved in favor of traders	
Appeal Procedures	Average percent of appeals introduced by traders that is resolved in favor of Customs or other border agencies	
Appeal Procedures	Average number of administrative appeals per year	
Appeal Procedures	Average number of judicial appeals per year	
Appeal Procedures	Existence of time limit for deciding judicial appeals	2
Appeal Procedures	Time limit for deciding judicial appeals	0
Appeal Procedures	Efficiency of legal framework in challenging regulations	0
Appeal Procedures	Judicial independence	0

Source: OECD TFIs

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